

CITY OF DELTA

2014

BUDGET DOCUMENT

ACKNOWLEDGMENTS:

The preparation of the 2014 City of Delta Budget was made possible by the combined efforts of City Council, City Manager, and Department Heads. All employees contributing to the document have our sincere appreciation.

ED SISSON, Mayor

MARY COOPER, Mayor Pro Tem

BILL RALEY, Council Member

RAY PENICK, Council Member

ROBERT JURCA, Council Member

City of Delta, Colorado

2014 Budget

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November 15th, 2013

Dear City Council and Citizens of Delta:

The Administration of the City of Delta respectfully submits the proposed budget for the fiscal year 2014. Through many hours of meetings and work sessions, the City Council directed staff to compile this budget to reflect the Council's ongoing strategic initiatives.

As a flexible working document, the 2014 budget reflects a conservative budget approach. The budget reflects local economic conditions by projecting limited growth in revenues for 2014. This budget represents the City's ongoing commitment to provide high quality excellence with services and infrastructure to you, the citizen taxpayer, in the most cost efficient manner.

The table below summaries all the revenues and expenditures by fund classification compared to the previous year amount.

Revenues By Fund	Estimated 2013	Budget 2014	% Change
General	4,627,194	4,695,265	1.47%
Conservation Trust	91,250	90,250	-1.10%
Recreation Center	2,356,594	2,375,901	.82%
C.W.C.I.	2,427,958	3,098,651	27.62%
M.L.&P.	5,729,572	5,983,680	4.44%
Sewer	1,266,000	1,343,800	6.15%

Revenues Continued By Fund	Estimated 2013	Budget 2014	% Change
Water	1,964,300	2,087,050	6.25%
Refuse	616,950	682,600	10.64%
Golf	887,243	922,100	3.93%
Perpetual Care	2,500	3,500	40.00%
Internal Service	1,083,480	1,090,239	.62%
Employee's Dental	61,853	59,953	-3.07%
Capital Project	4,848,410	2,293,995	-52.69%
Debt Service	1,755,805	1,775,605	-0.01%
Total Revenues =	27,739,109	26,502,589	-4.46%

Expenditures By Fund	Estimated 2013	Budget 2014	% Change
General	4,618,382	4,829,824	4.58%
Conservation Trust	70,652	142,000	100.99%
Recreation Center	4,579,097	2,103,612	-54.06%
C.W.C.I.	4,260,398	5,060,881	18.79%
M.L.&P.	7,374,219	5,969,519	-19.05%
Sewer	1,301,369	1,929,851	48.29%
Water	1,778,183	2,286,584	28.59%
Refuse	608,425	722,358	18.73%

Expenditures By Fund	Estimated 2013	Budget 2014	% Change
Golf	888,072	922,576	3.89%
Perpetual Care	-	1,000	
Internal Service	1,251,462	1,040,834	-16.83%
Employee's Dental	61,800	59,800	-3.24%
Capital Project	13,130,291	10,573,276	-19.47%
Debt Service	1,779,105	1,779,105	-0.00%
Total Expenditures =	41,701,455	37,421,220	-10.26%

Significant items to note in the budget for 2014 include:

- Completion of the Alternate Truck Route project.
- Investment in street maintenance and stormwater infrastructure with the anticipated support of state and federal grant dollars.
- Considerable planning efforts will be undertaken to address long term street maintenance and facility needs.
- The organizational structure of the City will be examined in an attempt to find better ways coordinate and deliver services at a lower cost.
- City staff will continue to find ways to reduce overall costs of services in order to reduce reliance on Utility Funds. The 2014 budget reflects a reduction of \$809,815 in discretionary transfers from Utility Funds to the City's General Fund and Golf Course Fund since 2011.

Staff will continue to monitor revenues and expenditures closely throughout the year and will keep Council informed of any significant changes along the way.

The Administration respectfully submits this 2014 budget for review, consideration and implementation.

Sincerely,

Justin Clifton, City Manager

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2014	2015	2016	2017	2018	FUND/DIV
GENERAL FUND						
POLICE DEPT HAV SYSTEM	30,000					02-20
TOTAL	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
PARKS						
PARKS TREE PROGRAM						
IMPROVEMENTS	9,000	9,000	2,500	2,500	2,500	15-24
CLELAND PARK:						
TENNIS COURTS/ PLAYGROUND	10,000	15,000	15,000	15,000	15,000	15-27
CONFLUENCE PARK:						
IRRIGATION	2,500	2,500				15-29
PARKS DEVELOPMENT - GENERAL:						
UPGRADES	19,000	5,000	5,000	7,500	5,000	15-60
VISTOR CENTER						
DEVELOPMENT	69,000	2,500				15-62
RIVER PROPERTY						
DEVELOPMENT	12,000	16,500	15,000	5,000	5,000	15-65
MAIN STREET LANDSCAPING						
DEVELOPMENT	10,000	14,000	1,500	1,500	1,500	15-66
GARNET MESA DITCH						
DEVELOPMENT	4,000	10,000	1,000	3,000	3,000	15-67
TOTAL	<u>112,500</u>	<u>41,500</u>	<u>35,000</u>	<u>27,500</u>	<u>25,000</u>	

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2014	2015	2016	2017	2018	FUND/DIV
RECREATION CENTER						
SAND FILTER POOL TOT POOL	15,000					18-50
AQUATICS OBSTACLE COURSE	6,000					18-50
SAND FILTER POOL MAIN POOL		45,000				18-50
UV POOLS			80,000			18-50
HANDICAP RAMP			7,000		6,000	18-50
TREADMILLS & EQUIPMENT	30,000	30,000	30,000			18-53
SCISSOR LIFT			15,000			18-64
GYM BLEACHERS			25,000			18-64
FLOOR SCRUBBER			8,000			18-64
FURNACE - CHILD CARE			2,500			18-64
FLOOR - CHILD CARE			15,000			18-64
BOILERS			10,600			18-64
GYM FLOOR			100,000			18-64
PORTABLE STAGE			6,000			18-64
COMMERICAL COOLER			2,500			18-64
KITCHEN REMODEL/ CONFERENCE ROOM			1,506,000			18-64
FURNACE - KITCHEN			2,500			18-64
PULSAR UNITS				6,300	12,600	18-64
DRINKING FOUNDATIONS					4,000	18-64
SCOREBOARDS - 3					4,000	18-64
TOTAL	51,000	75,000	1,810,100	6,300	26,600	
CITY WIDE IMPROVEMENTS						
SIDEWALK PROGRAM	40,000	20,000	20,000	20,000	20,000	19-25
ADA COMPLIANCE	3,500	3,500	3,500	3,500	3,500	19-36
VISTOR CENTER	458,625					19-37
STREET REPAIRS & REPLACEMENT	400,000	400,000	400,000	400,000	400,000	19-48
STORM WATER SYSTEM	1,000,000					19-68
TOTAL	1,902,125	423,500	423,500	423,500	423,500	
ELECTRICAL						
SUB-STATION REBUILD	60,000	5,000	5,000	5,000	5,000	41-35
SYSTEM REBUILDS	200,000	130,000	130,000	130,000	130,000	41-40
STREET LIGHTING	5,000	5,000	5,000	5,000	5,000	41-41
PLANT DECOMMISSIONING	30,000					41-53
PLANT YARD IMPROVEMENTS	60,000					41-55
FIBER OPTICS	100,000					41-57
TOTAL	455,000	140,000	140,000	140,000	140,000	

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2014	2015	2016	2017	2018	FUND/DIV
SEWER						
RV DUMP STATION	20,000					42-33
REHAP/MAINTENANCE	140,000	160,000	160,000	160,000	160,000	42-33
PLANT EXPANSION	500,000					42-38
FOREST SERVICE EXTENSION			250,000			42-33
TOTAL	<u>660,000</u>	<u>160,000</u>	<u>410,000</u>	<u>160,000</u>	<u>160,000</u>	
WATER						
REHAP/MAINTENANCE	250,000	250,000	250,000	250,000	250,000	45-50
TOTAL	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	
INTERNAL SERVICE						
EQUIPMENT	74,000	74,000				71-70
VEHICLES	226,000	226,000				71-70
TOTAL	<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
CAPITAL PROJECT						
TRUCK ROUTE	10,573,276					80-19
TOTAL	<u>10,573,276</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Resolution #6, 2013

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2014, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2014

WHEREAS, the City Manager of the City of Delta, pursuant to Section 58 of the City Charter, has prepared and submitted to the City Council of the City of Delta a proposed budget for consideration by the City Council; and

WHEREAS, upon due and proper notice, published in accordance with the requirements of the Charter, the proposed budget has been open to public inspection at the Municipal Building and a public hearing was held November 19, 2013, giving interested taxpayers the opportunity to file or register any objections to the proposed budget; and

WHEREAS, the proposed budget is ready to be acted upon by the City Council.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Delta, Colorado, that the budget as submitted by the City Manager be, and the same hereby is, approved and adopted as the budget for the City of Delta for the year 2014.

Dated this ____ day of _____, 2013.

Mayor

ATTEST:

City Clerk

Resolution #5, 2013

A RESOLUTION LEVYING GENERAL
PROPERTY TAXES FOR THE YEAR OF 2013
TO HELP DEFRAY THE COSTS OF
GOVERNMENT OF THE CITY OF DELTA,
COLORADO, FOR THE 2014 BUDGET YEAR

WHEREAS, the City Council of the City of Delta, Colorado, has determined that the amount of money necessary to balance the 2014 budget for general operating expenses is \$0.00; and

WHEREAS, the 2013 valuation of assessment for the City of Delta, Colorado, as certified by the County Assessor, is \$71,420,125.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DELTA, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the City of Delta during the 2014 budget year, there is hereby levied a tax of 0 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2013.

Section 2. That the City Manager is hereby authorized and directed to immediately certify to the County Commissioners of Delta County, Colorado, the mill levies for the City of Delta as hereinabove determined and set.

Adopted this _____ day of _____, 2013.

Mayor

ATTEST:

City Clerk

Council Bill #_____, 2013

Ordinance #_____, 2013

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO
THE VARIOUS FUNDS AND SPENDING AGENCIES IN
THE AMOUNTS AND FOR THE PURPOSES SET FORTH
BELOW FOR THE CITY OF DELTA, COLORADO, FOR
THE 2014 BUDGET YEAR

WHEREAS, the City Council has adopted the annual budget on
November 19, 2013; and

WHEREAS, the City Council has made provision therein for
revenues in an amount equal to or greater than the total
proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary
to appropriate the revenues provided in the budget to and for
the purposes described below, so as not to impair the operations
of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE
CITY OF DELTA, COLORADO:

Section 1. That the following sums are hereby appropriated
from the revenue of each fund, to each fund, as follows:

General Fund	\$ 4,829,824
Conservation Trust Fund	142,000
Recreation Center Fund	2,103,612
City-Wide Capital Improvements Fund	5,060,881
Municipal Light and Power Fund	5,969,519
Sewer Fund	1,929,851
Water Fund	2,286,584
Refuse Fund	722,358
Golf Course Fund	922,576
Internal Service Fund	1,040,834
Employees' Dental Insurance Fund	59,800
Capital Project Fund	10,573,276
Debt Service Fund	1,779,105
Perpetual Care Fund	1,000

ADOPTED on first reading and ordered published this ____
day of _____, 2013.

Mayor

ATTEST:

City Clerk

ADOPTED on second and final reading and ordered published
this ____ day of _____, 2013.

Mayor

ATTEST:

City Clerk

General Fund

	Estimated <u>2013</u>	Budget <u>2014</u>	Estimated <u>2015</u>
Fund Balance	1,669,373	1,615,185	1,480,627
Revenues:			
Taxes	2,251,578	2,320,374	2,336,366
Licenses & Permits	83,806	71,900	56,900
Intergovernmental	750,449	722,847	702,000
Charges for Services	28,761	58,650	52,850
Fine & Forfeitures	80,000	100,000	100,000
Miscellaneous	57,600	50,650	50,350
Accounting & Administrative	425,000	720,844	720,844
Other Financing Sources	<u>950,000</u>	<u>650,000</u>	<u>650,000</u>
Total Revenue =	4,627,194	4,695,265	4,669,310
Expenditures:			
Personnel	3,361,354	3,388,183	3,389,600
Charges & Services	1,297,140	1,396,640	1,387,430
Capital Outlay	<u>22,888</u>	<u>45,000</u>	<u>5,000</u>
Total Expenditures =	4,681,382	4,829,823	4,782,029
Fund Balance	1,615,185	1,480,627	1,367,908
Required Reserve	315,000	315,000	315,000

2014 General Government Budget

Summary:

The General Government section of the budget covers many essential functions including: City Council and other appointed Boards, City Clerk, Municipal Court, City Manager, Human Resources, Finance, Legal Services and Government Buildings.

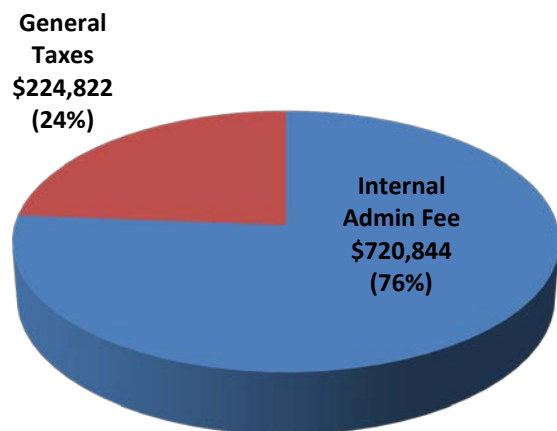
2013 Highlights:

- Municipal Court Clerk and Sales Tax Clerk positions were consolidated with existing positions (saving approximately \$75,000 per year)
- Historic archives were reviewed, purged and filed
- Implemented “performance based” management practices throughout the organization

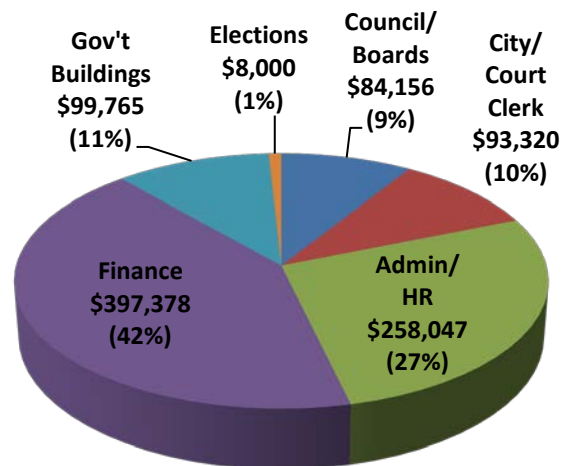
2014 Highlights:

- Integrate online bill pay for all municipal utilities
- Long range planning for government facilities
- Analyze staffing and programs for possible realignment

Revenue Breakdown \$946,666



Expense Breakdown \$940,666



Key Indicators:

	2011	2012	2013
Customer satisfaction rating at City Hall			72.41%
Customer satisfaction rating with utility billing			79.19%
Customer satisfaction with keeping citizens informed			54.80%
Customer satisfaction with responsiveness of Council			44.00%
Customer satisfaction with overall direction of the City			53.41%
Received unqualified (good) external audit			YES
Annual Municipal Court Cases	1,611	904	790*

*Estimated

General Fund - 02
Revenue - 00

Account #	Revenues by Source	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
Taxes					
61310	Sales Tax	1,578,651	1,583,417	1,599,252	1,615,244
61320	Use Tax	28,287	28,521	25,000	25,000
61410	Cigarette Tax	25,719	26,000	26,000	26,000
61510	Franchise Tax - Cable TV	40,773	41,000	68,333	68,333
61520	Franchise Tax - Natural Gas	88,485	90,000	90,000	90,000
61530	Franchise Tax - Equivalents	444,660	464,640	493,789	493,789
61540	Occupation Tax	18,192	18,000	18,000	18,000
	Subtotal Taxes	2,224,767	2,251,578	2,320,374	2,336,366
Licenses & Permits					
62110	Liquor Licenses	3,355	3,345	3,400	3,400
62120	Other Business Licenses	13,590	13,500	13,500	13,500
62220	Building Permits	48,911	51,851	40,000	25,000
62230	Burial Permits	19,325	14,500	14,500	14,500
62240	Animal Licenses	515	610	500	500
	Subtotal Licenses & Permits	85,696	83,806	71,900	56,900
Intergovernmental Revenues					
63330	Other State Grants	31,644	27,813	26,973	
63331	Federal Grants	175,000			
63332	Delta County				
63410	Highway Users Tax	311,568	305,475	298,874	305,000
63420	Motor Vehicle Registration	34,062	32,000	32,000	32,000
63460	Severance Tax	130,255	116,377	100,000	100,000
63470	Mineral Leasing Apportionment	303,272	228,784	225,000	225,000
63510	Road & Bridge	40,532	40,000	40,000	40,000
	Subtotal Intergov. Revenues	1,026,333	750,449	722,847	702,000
Charges For Services					
64120	Zoning & Subdivision Fees	1,910	2,430	2,000	1,200
64150	Plan Checking Fee	18,177	16,681	20,000	15,000
64490	Other Charges for Services	890	1,500	1,500	1,500
64491	Vehicle Inspection Fees	165	150	150	150
64494	Abatement	4,799		25,000	25,000
64510	Animal Control & Shelter Fees	5,201	5,000	5,000	5,000
64520	Cemetery Lots	7,350	3,000	5,000	5,000
	Subtotal Charges For Services	38,492	28,761	58,650	52,850
Fines & Forfeitures					
65110	Court Fines & Forfeits	81,130	80,000	100,000	100,000
65300	Drug Seizure Forfeits				
	Subtotal Fines & Forfeitures	81,130	80,000	100,000	100,000
Miscellaneous Revenues					
66240	Horse Arena Rental	3,140	3,100	500	500
66270	Parks Rental	4,140	4,760	5,000	5,000
66460	Donations	50	150	500	500
66462	Donations - Animal Control	605	605		
66475	Fort Admissions	5,854	5,551	5,000	5,000
64140	Phone, Fax & Copies	51	210	50	50
66570	Other Revenues	115,834	33,424	30,000	30,000

General Fund - 02
Revenue - 00

Account #	Revenues by Source	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
66572	Delta Senior Center-Utilities	<u>7,800</u>	<u>7,800</u>	<u>7,800</u>	<u>7,800</u>
	Subtotal Misc. Revenues	137,474	55,600	48,850	48,850
	Accounting and Administrative Charges				
64720	Accounting and Administrative	<u>425,000</u>	<u>425,000</u>	<u>720,844</u>	<u>720,844</u>
	Subtotal Accounting and Admin.	425,000	425,000	720,844	720,844
	Income from Investments				
66110	Interest on Investments	<u>2,413</u>	<u>2,000</u>	<u>1,800</u>	<u>1,500</u>
	Sub. Income from Investments	2,413	2,000	1,800	1,500
	Other Financing Sources				
67719	Transfer From C. W. C. I. Fund	350,000	300,000	150,000	150,000
67741	Transfer From M.L. & P. Fund	625,000	500,000		
67742	Transfer From Sewer Fund			100,000	100,000
67745	Transfer From Water Fund			300,000	300,000
67747	Transfer From Refuse Fund	<u>100,000</u>	<u>150,000</u>	<u>100,000</u>	<u>100,000</u>
	Subtotal Other Financing Sources	1,075,000	950,000	650,000	650,000
Total - General Fund		<u><u>5,096,305</u></u>	<u><u>4,627,194</u></u>	<u><u>4,695,265</u></u>	<u><u>4,669,310</u></u>

General Fund - 02
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
01 - City Council					
11200	Compensation	6,655	6,600	6,600	6,600
14100	Social Security & Medicare	509	505	505	505
15100	Group Insurance	1,410	1,244	1,244	1,244
15300	Worker's Compensation	406	512	297	297
	Subtotal Personnel	8,980	8,861	8,646	8,646
22100	Operating Materials & Supplies	1,337	1,183	1,000	1,000
31100	Liability Insurance	700	828	772	772
32200	Advertising & Legal Notices	0		828	828
33100	Travel, Education & Training	3,743	4,117	3,700	3,700
33600	Dues, Memberships & Subscriptions	13,556	16,370	16,495	16,495
33700	Public Relations	3,862	3,500	3,500	3,500
38400	Donations & Contributions	3,868	3,550	3,750	3,750
38450	Contributions To Other Agencies	22,520	18,430	43,430	43,430
38500	IT	294	185	185	185
	Subtotal Charges & Services	49,880	48,163	73,660	73,660
	Total - City Council	58,860	57,024	82,306	82,306
02 - Boards & Committees					
38755	Planning Commission	800	245	500	500
38768	Historic Preservation			100	100
38769	City Committee			500	500
38770	Safety Committee	605	550	750	750
38771	Citizen Financial Task Force		5,467		
38772	Community/Downtown Revitalization	6,503			
	Subtotal Charges & Services	7,908	6,262	1,850	1,850
	Total - Boards & Committees	7,908	6,262	1,850	1,850

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
04 - City Clerk					
12100	Salaries	41,006	38,434	32,276	32,276
14100	Social Security & Medicare	2,825	2,940	2,469	2,469
14200	Pension Contributions	2,040	1,922	1,614	1,614
15100	Group Insurance	14,672	14,409	10,785	10,785
15300	Worker's Compensation	124	157	92	92
	Subtotal Personnel	60,667	57,862	47,236	47,236
22100	Operating Materials & Supplies	136	613	200	200
31100	Liability Insurance	416	492	459	459
31300	Maintenance agreement	499	525	525	525
31800	Filing & Recording Fees	195	250	150	150
33100	Travel, Education & Training		179	100	100
33600	Dues, Memberships & Subscriptions	445	515	425	425
34100	Telephone	444	486	486	486
38500	IT	73	50	50	50
38710	Other Expenses	25			
	Subtotal Charges & Services	2,233	3,110	2,395	2,395
	Total - City Clerk	62,900	60,972	49,631	49,631
05 - Municipal Court					
12100	Salaries	42,182	12,982	10,759	10,759
12200	Part-Time Salaries		22,999	22,548	22,548
14100	Social Security & Medicare	3,223	2,752	2,548	2,548
14200	Pension Contributions	968	649	538	538
15100	Group Insurance	10,645	5,089	3,595	3,595
15300	Worker's Compensation	44	56	57	57
	Subtotal Personnel	57,062	44,527	40,045	40,045

General Fund - 02
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
22100	Operating Materials & Supplies	1,693	923	1,400	1,400
31100	Liability Insurance	48	60	54	54
31300	Maintenance Agreement	500	500	500	500
31600	Professional Services	368	500	500	500
33100	Travel, Education & Training	1,648	491	1,000	1,000
33600	Dues, Memberships & Subscriptions	60	60	80	80
36500	Medical Services			70	70
38500	IT	62	40	40	40
38710	Other Expenses		113		
	Subtotal Charges & Services	4,379	2,687	3,644	3,644
Total - Municipal Court		<u>61,441</u>	<u>47,214</u>	<u>43,689</u>	<u>43,689</u>
06 - Administration					
12100	Salaries	190,916	150,000	152,547	152,547
12400	Housing Allowance	3,738	1,950	7,800	7,800
12500	Vehicle Allowance		4,800	4,800	4,800
12600	Cell Phone Stipend	823	1,120	1,120	1,120
14100	Social Security & Medicare	14,841	11,710	12,352	12,352
14200	Pension Contributions	10,158	9,228	9,630	9,630
15100	Group Insurance	20,634	26,511	23,922	23,922
15300	Worker's Compensation	222	280	329	329
	Subtotal Personnel	241,332	205,599	212,501	212,501
22100	Operating Materials & Supplies	6,786	2,500	3,500	3,500
31100	Liability Insurance	636	752	703	703
31600	Professional Services	21,324	3,000	13,000	3,000
32200	Advertising & Legal Notices	3,299	1,991	1,889	1,889
33100	Travel, Education & Training	2,243	5,700	5,000	5,000
33600	Dues, Memberships & Subscriptions	2,780	1,350	2,200	2,200
34100	Telephone	2,017	2,000	2,000	2,000
35100	Vehicle & Equipment Usage	1,525		500	500
35200	Future Vehicle & Eq Replacement	4,000		1,094	1,094
38500	IT	734	460	460	460
38710	Other Expenses	5,943	1,100	200	200
	Subtotal Charges & Services	51,287	18,853	30,546	20,546
Total - Administration		<u>292,619</u>	<u>224,452</u>	<u>243,047</u>	<u>233,047</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
07 - City Attorney					
31600	Professional Services	12,386	11,000	15,000	15,000
	Subtotal Charges & Services	12,386	11,000	15,000	15,000
	Total - City Attorney	<u>12,386</u>	<u>11,000</u>	<u>15,000</u>	<u>15,000</u>
08 - Elections					
22100	Operating Materials & Supplies	4,801		8,000	
	Subtotal Charges & Services	4,801	0	8,000	0
	Total - Elections	<u>4,801</u>	<u>0</u>	<u>8,000</u>	<u>0</u>
12 - Finance					
12100	Salaries	280,624	274,000	258,315	258,315
14100	Social Security & Medicare	20,836	20,961	19,761	19,761
14200	Pension Contributions	14,025	13,700	12,916	12,916
15100	Group Insurance	40,756	38,978	42,193	42,193
15300	Worker's Compensation	269	340	533	533
15400	Unemployment		9,564		
	Subtotal Personnel	356,510	357,543	333,718	333,718
22100	Operating Materials & Supplies	5,364	6,000	5,800	5,800
31100	Liability Insurance	977	1,157	1,080	1,080
31300	Maintenance Agreement	3,645	4,545	4,545	4,545
31600	Professional Services	1,906	1,879		
32300	Printing	7,553	6,000	6,000	6,000
33100	Travel, Education & Training	874	1,740	1,200	1,200
33600	Dues, Memberships & Subscriptions	689	635	635	635
34100	Telephone	4,137	4,500	4,500	4,500
35200	Future Vehicle & Eq. Replacement	1,600	1,600	1,600	1,600
36200	Auditing Service	22,250	22,750	23,000	24,000
38100	Bank Charges	13,329	13,000	15,000	15,000
38500	IT	147	100	100	100
38710	Other Expenses	50	145	200	200
	Subtotal Charges & Services	62,521	64,051	63,660	64,660
	Total - Finance	<u>419,031</u>	<u>421,594</u>	<u>397,378</u>	<u>398,378</u>

General Fund - 02
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
18 - General Government Buildings					
12200	Part-Time Salaries	9,873	11,000	13,114	13,114
14100	Social Security & Medicare	755	842	1,003	1,003
15300	Worker's Compensation	725	918	762	762
	Subtotal Personnel	11,353	12,760	14,879	14,879
22100	Operating Materials & Supplies	6,210	10,600	6,500	6,500
31100	Liability Insurance	7,554	8,928	8,344	8,344
31600	Professional Services	8,658		14,000	4,000
34200	Natural Gas	9,253	10,000	10,000	10,000
34300	Electricity	27,346	25,300	25,300	25,300
34400	Trash Collections	2,526	2,526	2,526	2,526
34500	Water Service	1,597	1,700	1,700	1,700
34600	Sewer Service	1,491	1,516	1,516	1,516
35300	Repairs & Maintenance	26,452	17,100	15,000	15,000
	Subtotal Charges & Services	91,087	77,670	84,886	74,886
46200	Equipment	2,740	16,108		
	Subtotal Capital Outlay	2,740	16,108	0	0
Total - General Gov. Buildings		<u>105,180</u>	<u>106,538</u>	<u>99,765</u>	<u>89,765</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
20 - Police					
12100	Salaries	990,107	972,217	969,342	969,342
12200	Part-Time Salaries	15,662	15,223	17,123	17,123
12600	Cell Phone Stipend	1,124	1,120	1,120	1,120
13100	Overtime	33,451	24,000	40,000	40,000
14100	Social Security & Medicare	22,281	22,530	22,488	22,488
14200	Pension Contributions	92,714	91,373	91,086	92,908
15100	Group Insurance	203,849	225,195	231,237	231,237
15300	Worker's Compensation	21,425	26,303	34,164	34,164
15700	PD State Disability	23,257	22,236	22,162	22,162
	Subtotal Personnel	1,403,870	1,400,198	1,428,722	1,430,543
22100	Operating Materials & Supplies	37,366	40,665	38,500	38,000
22800	Uniforms & Protective Clothing	9,917	6,500	10,000	10,000
31100	Liability Insurance	16,281	19,244	17,986	17,986
31300	Maintenance Agreement	13,559	13,450	13,500	13,500
31600	Professional Services	2,102	2,709	1,500	1,500
32200	Advertising & Legal Notices		1,449	200	200
33100	Travel, Education & Training	21,328	10,000	10,000	10,000
33600	Dues, Memberships & Subscriptions	2,140	1,670	1,000	1,000
34100	Telephone	9,070	8,781	10,000	10,000
34200	Natural Gas	1,014	1,232	1,232	1,232
34300	Electricity	5,088	6,050	6,050	6,050
34400	Trash Collections	600	650	650	650
34500	Water Service	171	200	200	200
34600	Sewer Service	366	360	360	360
35100	Vehicle & Equipment Usage	63,935	67,935	67,935	67,935
35200	Future Vehicle & Eq. Replacement	71,375	74,000	64,191	64,191
35300	Repairs & Maintenance	1,763	1,500	2,500	2,500
36500	Medical Services	3,915	2,000	2,500	2,500
38500	IT	1,521	883	890	890
38710	Other Expenses	114	50		
38715	Task Force	5,000	5,000	5,000	5,000
38721	Asset Forfeitures		1,561		
38731	Delta County		10,000		
38770	Crime Prevention	831	530	530	530
38771	SWAT			1,000	1,000
38775	Juvenile Diversion	10,129	8,565	9,681	9,681
38776	Rental	2,175	2,225	2,225	2,225
	Subtotal Charges & Services	279,760	287,209	267,630	267,130

2014 Delta Police Department Budget

Reduction of criminal activity as it affects the quality of life is our mission, and it will continue to be as long as crime deprives citizens of their right to feel safe in their homes.

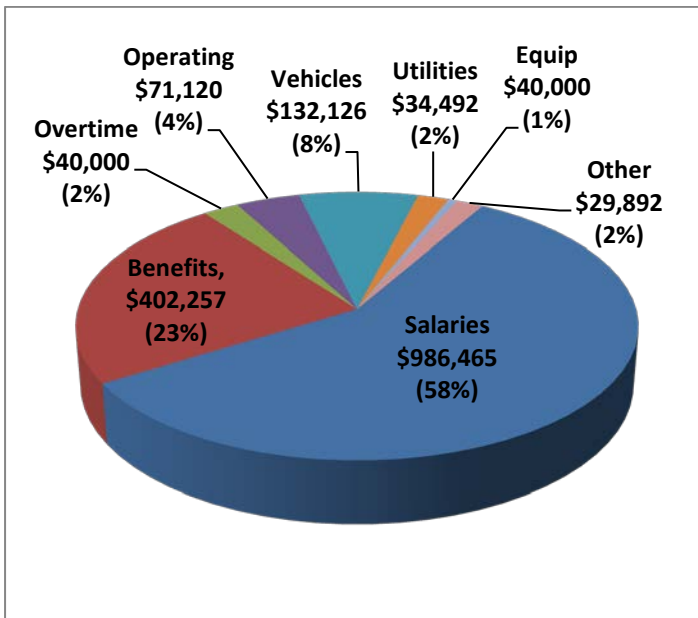
2013 Highlights:

- Decrease in calls for service
- Decrease in law incidents
- Decrease employment separations
- Decrease traffic citations

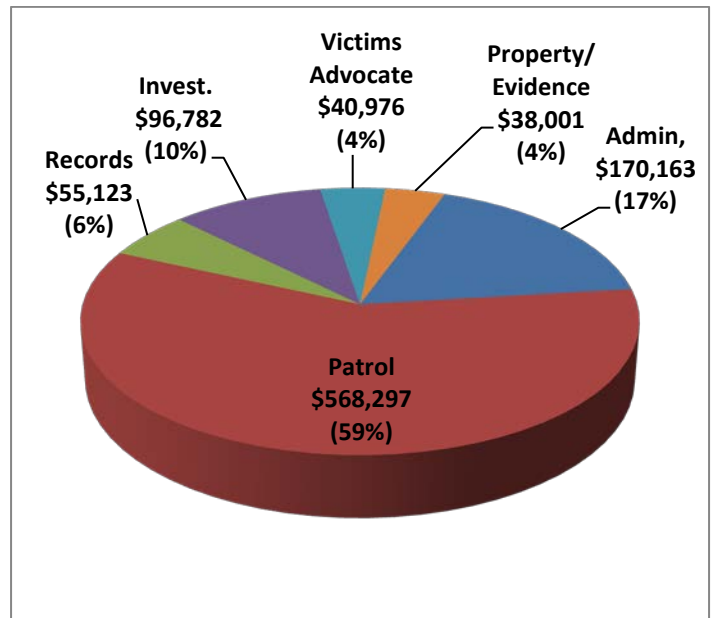
2014 Highlights:

- Reduce traffic accidents
- Increase traffic related citations
- Eliminate one patrol officer position
- Public awareness regarding thefts

Expense Breakdown \$1,736,352



Staff Wages Breakdown by Service Area \$969,342



Key Indicators:

	2013
Customer Satisfaction with the effectiveness of the Police Department	63.42%
Customer Satisfaction with the ability to maintain a safe community	65.90%
Overall Customer satisfaction of police services	62.06%
Amount of staff time spent on patrol	Benchmark Being Established
Citations Issued per hour spent on patrol	Benchmark Being Established

2014 Community Development Budget

Summary:

Community Development provides Planning, Building, Code Enforcement, Animal Control and Information Technology Services for the City of Delta.

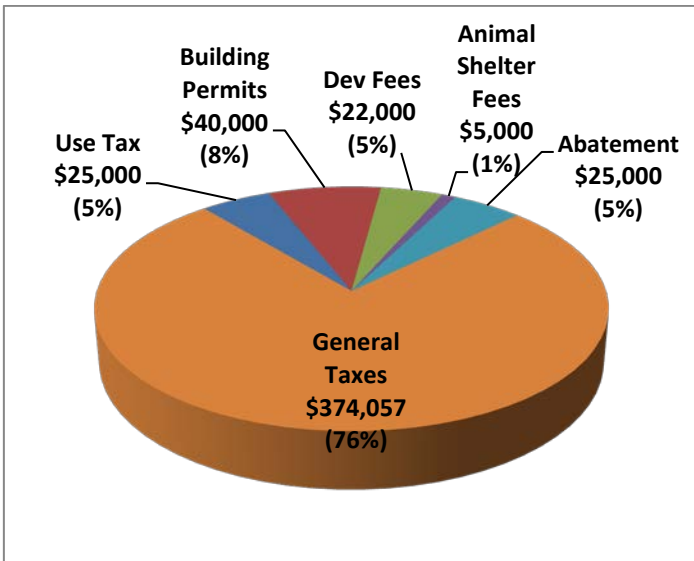
2013 Highlights:

- Completion of new City of Delta website
- Switch City internet services for a savings of \$4,200 per year
- Convert Building and Code Enforcement to ADG program eliminating hand written receipts and double entry of data

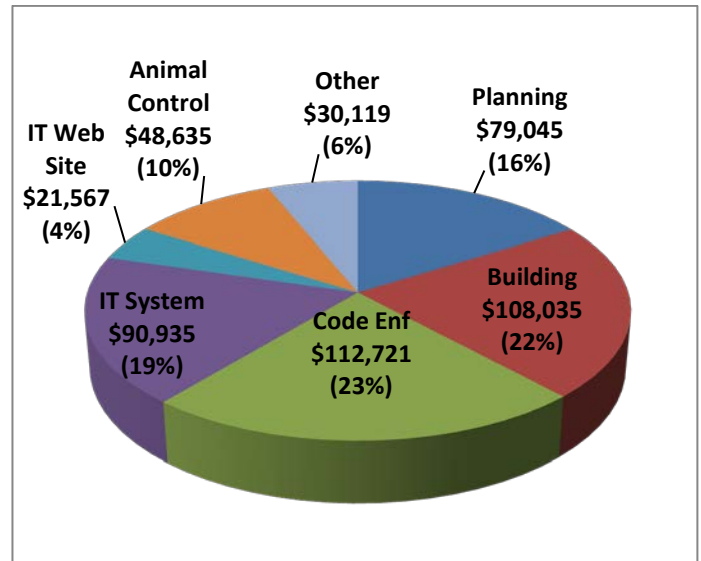
2014 Highlights:

- Hold costs flat
- New Category 6 cabling for City Hall
- Maintain services at current levels
- Internal Review of Master Plan
- Review Community Revitalization Program

Revenue Breakdown \$491,057



Expense Breakdown \$491,057



Key Indicators:

	2010	2011	2012	2013
Building Inspections	576	792	784	800*
Cost per Inspection	\$196	\$127	\$135	\$135*
Code Enforcement Cases	554	295	201	580*
Cost per Case	\$144	\$277	\$413	\$175*
Citizen Satisfaction with the "look" of the City				69.70%
Citizen Satisfaction with weed & trash control				39.76%
Citizen Satisfaction with graffiti control				61.21%

*Estimated

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
42100	Buildings & Improvements			30,000	
46200	Equipment	5,806	5,100	10,000	
	Subtotal Capital Outlay	5,806	5,100	40,000	0
	Total - Police	<u>1,689,436</u>	<u>1,692,507</u>	<u>1,736,352</u>	<u>1,697,673</u>

30 - Community Development

12100	Salaries	184,979	188,844	186,576	186,576
12200	Part-Time Salaries	1,898	1,000	1,000	1,000
12600	Cell Phone Stipend	1,124	1,120	1,120	1,120
13100	Overtime	375	300	300	300
14100	Social Security & Medicare	13,848	14,631	14,458	14,458
14200	Pension Contributions	9,249	9,442	9,329	9,329
15100	Group Insurance	31,865	35,221	35,522	35,522
15300	Worker's Compensation	321	407	385	385
	Subtotal Personnel	243,659	250,966	248,690	248,690

22100	Operating Materials & Supplies	1,845	2,500	2,500	2,500
31100	Liability Insurance	368	435	405	405
31300	Maintenance Agreement		1,575	900	900
31600	Professional Services	5,214	2,182	2,000	2,000
32200	Advertising & Legal Notices		50	150	150
33100	Travel, Education & Training	1,988	3,500	3,500	3,500
33600	Dues, Memberships & Subscriptions	240	800	800	800
34100	Telephone	3,102	3,000	3,700	3,700
35100	Vehicle & Equipment Usage	1,525	1,525	1,525	1,525
35200	Future Vehicle & Eq. Replacement	1,875	1,875	844	844
38500	IT	367	250	250	250
38710	Other Expenses	265	200	500	500
	Subtotal Charges & Services	16,789	17,892	17,074	17,075

Total - Community Development	<u>260,448</u>	<u>268,858</u>	<u>265,764</u>	<u>265,765</u>
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44 - Animal Control

12100	Salaries	929			
12200	Part-Time Salaries	17,731	18,000	19,474	19,474
14100	Social Security & Medicare	1,428	1,377	1,490	1,490
15300	Worker's Compensation	464	586	425	425
	Subtotal Personnel	20,552	19,963	21,389	21,389

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
22100	Operating Materials & Supplies	1,149	650	1,000	1,000
31100	Liability Insurance	4,223	4,880	3,936	4,936
31600	Professional Services	11,550	5,000	10,000	10,000
33100	Travel, Education & Training	1,035	1,004	1,000	1,000
33600	Dues, Memberships & Subscriptions	90	80	150	150
34100	Telephone	1,038	975	1,000	1,000
34200	Natural Gas	2,086	3,136	3,136	3,136
34300	Electricity	498	660	660	660
34400	Trash Collections	126	126	126	126
34500	Water Service	98	100	100	100
34600	Sewer Service	296	300	300	300
35100	Vehicle & Equipment Usage	4,314	3,000	3,000	3,000
35200	Future Vehicle & Eq. Replacement	2,700	2,700	1,138	1,138
35300	Repairs & Maintenance	514	250	1,500	500
38500	IT	62	50	50	50
38710	Other Expenses	44		150	150
	Subtotal Charges & Services	29,823	22,911	27,246	27,246
Total - Animal Control		<u>50,375</u>	<u>42,874</u>	<u>48,635</u>	<u>48,635</u>

45 - Code Enforcement

12100	Salaries	37,456	39,957	39,957	39,957
12600	Cell Phone Stipend	321	321	321	321
14100	Social Security & Medicare	2,693	3,081	3,082	3,081
14200	Pension Contributions	1,873	1,998	1,998	1,998
15100	Group Insurance	14,446	14,409	14,297	14,297
15300	Worker's Compensation	232	295	588	588
	Subtotal Personnel	57,021	60,061	60,243	60,242

General Fund - 02
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
22100	Operating Materials & Supplies	12	100	500	500
31100	Liability Insurance	2,405	2,844	2,657	2,657
31300	Maintenance Agreement		1,050	600	600
31609	Abatement	4,814		25,000	25,000
33100	Travel, Education & Training		100	100	100
33600	Dues, Memberships & Subscriptions		50	50	50
35100	Vehicle & Equipment Usage	1,765	1,765	1,765	1,765
35200	Future Vehicle & Eq. Replacement	1,600	1,600	1,642	1,642
38500	IT	73	50	50	50
38710	Other Expenses	50	50	50	50
	Subtotal Charges & Services	10,719	7,609	32,414	32,414
	Total - Code Enforcement	<u>67,740</u>	<u>67,670</u>	<u>92,657</u>	<u>92,656</u>
77 - IT					
22100	Operating Materials & Supplies	3,541	3,500	10,000	10,000
31600	Professional Services	53,411	57,000	66,000	66,000
33600	Dues, Memberships & Subscriptions	6,186	7,500	8,000	8,000
	Subtotal Charges & Services	<u>63,138</u>	<u>68,000</u>	<u>84,000</u>	<u>84,000</u>
	Total - IT	<u>63,138</u>	<u>68,000</u>	<u>84,000</u>	<u>84,000</u>

2014 Public Works Budget

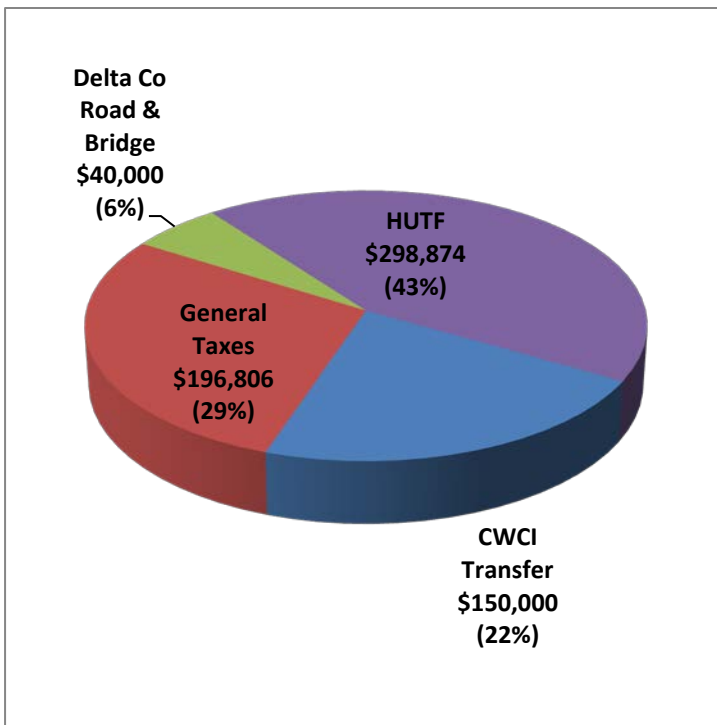
Summary:

Public Works operations in the General Fund primarily focus on maintenance activities. (Note: Money for capital projects comes from City Wide Capital Improvements and is not captured here.)

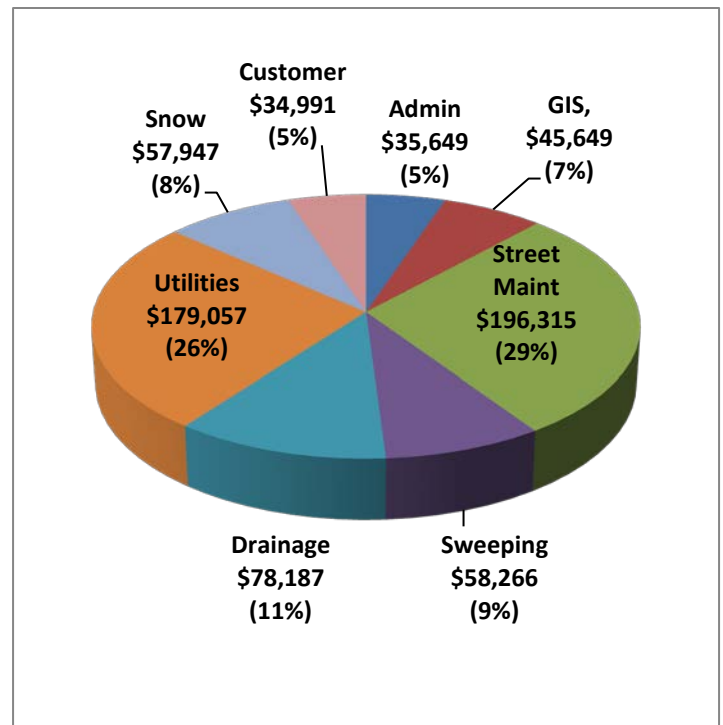
Annual Activities:

- Snow Removal as required
- Regular maintenance of streets including pot hole patching, painting, and crack sealing
- Regular maintenance of drainage infrastructure
- Traffic control services for Deltarado Days, Homecoming, Parade of Lights and First Saturday Market
- GIS Support Services

Revenue Breakdown \$686,062



Expense Breakdown \$686,062



Key Indicators:

	2013	ICMA Benchmark
Citizen Satisfaction with Street Maintenance	39%	54%
Citizen Satisfaction with Snow Removal	57%	NA
Citizen Satisfaction with Street Sweeping	53%	NA

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
31 - Public Works Administration					
22100	Operating Materials & Supplies	3,871	4,000	4,500	4,500
22800	Uniforms & Protective Clothing	355	813	400	400
31100	Liability Insurance	3,257	3,856	3,597	3,597
31300	Maintenance Agreement	6,722	5,800	5,730	5,730
31600	Professional Services	9,411	1,000	10,000	10,000
32200	Advertising & Legal Notices	140	140	250	250
33100	Travel, Education & Training	1,350	1,000	1,400	1,400
33600	Dues, Memberships & Subscriptions	349	450	500	500
34100	Telephone	2,173	1,890	2,000	2,000
34200	Natural Gas	3,570	4,481	4,500	4,500
34300	Electricity	2,539	2,170	2,358	2,358
34400	Trash Collections	300	300	324	324
34500	Water Service	302	287	320	320
34600	Sewer Service	713	609	700	700
35100	Vehicle & Equipment Usage	3,510	3,510	3,510	3,510
35200	Future Vehicle & Eq. Replacement	2,914	2,914	2,289	2,289
38500	IT	147	100	100	100
38710	Other Expenses	50	50	100	100
46200	Equipment		6,000		
	Subtotal Charges & Services	41,673	39,370	42,578	42,578
	Total - Public Works Administration	<u>41,673</u>	<u>39,370</u>	<u>42,578</u>	<u>42,578</u>
32 - Street Maintenance					
12100	Salaries	240,102	278,115	286,406	286,046
12200	Part-Time Salaries	5,030	5,000	5,000	5,000
12600	Cell Phone Stipend	843	840	840	840
13100	Overtime	3,978	3,679	3,000	3,000
14100	Social Security & Medicare	18,484	22,004	22,586	22,559
14200	Pension Contributions	10,327	13,906	14,320	14,302
15100	Group Insurance	42,818	44,890	53,769	53,769
15300	Worker's Compensation	8,993	11,380	11,650	11,650
	Subtotal Personnel	330,575	379,814	397,572	397,166

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
22100	Operating Materials & Supplies	13,024	12,674	15,000	15,000
24600	Asphalt & Other Surfacing	14,404	10,000	15,000	15,000
33100	Travel, Education & Training	521	500	500	500
34300	Electricity	28,362	24,182	26,000	26,000
35100	Vehicle & Equipment Usage	88,500	88,500	88,500	88,500
35200	Future Vehicle & Eq. Replacement	56,938	56,938	62,718	62,718
36500	Medical Expenses	164	206	225	225
38710	Other Expenses	480	128	150	150
	Subtotal Charges & Services	202,393	193,128	208,093	208,093
	Total - Street Maintenance	<u>532,968</u>	<u>572,942</u>	<u>605,665</u>	<u>605,259</u>
33 - Snow & Ice Removal					
22100	Operating Materials & Supplies	2,606	3,500	3,750	3,750
33100	Travel, Education & Training	603	480	500	500
35100	Vehicle & Equipment Usage	9,735	14,000	14,000	14,000
35200	Future Vehicle & Eq. Replacement	9,564	9,564	9,564	9,564
	Subtotal Charges & Services	22,508	27,544	27,814	27,814
	Total - Snow & Ice Removal	<u>22,508</u>	<u>27,544</u>	<u>27,814</u>	<u>27,814</u>
36 - Parking Facilities					
34300	Electricity	1,772	1,518	1,600	1,600
	Subtotal Charges & Services	1,772	1,518	1,600	1,600
	Total - Parking Facilities	<u>1,772</u>	<u>1,518</u>	<u>1,600</u>	<u>1,600</u>
39 - Storm Water & Drainage					
22100	Operating Materials & Supplies	3,594	7,454	1,500	1,500
31100	Liability Insurance	728	860	805	805
31600	Professional Services			6,000	6,000
34300	Electricity	112	100	100	100
	Subtotal Charges & Services	4,434	8,414	8,405	8,405
	Total - Storm Water & Drainage	<u>4,434</u>	<u>8,414</u>	<u>8,405</u>	<u>8,405</u>

General Fund - 02
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
42 - Flood Control					
22100	Operating Materials & Supplies		99		
	Subtotal Charges & Services	0	99	0	0
	Total - Flood Control	0	99	0	0
47 - Cemetery					
12100	Salaries	50,497	48,860	48,860	48,860
12200	Part - Time Salaries	10,610	12,120		
12600	Cell Phone Stipend	321	320	320	320
14100	Social Security & Medicare	4,457	4,689	3,762	3,762
14200	Pension Contributions	2,414	2,443	2,443	2,443
15100	Group Insurance	14,466	14,409	14,420	14,420
15300	Worker's Compensation	2,151	2,722	3,101	3,101
	Subtotal Personnel	84,916	85,563	72,906	72,906
22100	Operating Materials & Supplies	5,693	6,000	6,500	6,500
22200	Chemicals & Lab Supplies	3,645	4,200	4,200	4,200
31100	Liability Insurance	404	480	448	448
31300	Maintenance Agreement	150	150	150	150
31350	Tree & Landscaping	219	353	2,500	1,500
31600	Professional Services	8	437	1,000	500
34300	Electricity	2,107	2,250	2,750	3,000
34400	Trash Collections	300	330	350	350
34500	Water Service	45,721	38,000	45,350	49,500
34600	Sewer Service	282	300	325	350
35100	Vehicle & Equipment Usage	12,560	12,560	12,560	12,560
35200	Future Vehicle & Eq. Replacement	9,420	9,420	9,613	9,613
36500	Medical Expenses	179	55	175	300
38710	Other Expenses			250	750
	Subtotal Charges & Services	80,688	74,535	86,171	89,721
	Total - Cemetery	165,604	160,098	159,077	162,627

2014 Parks Department Budget

Summary:

City of Delta Parks Department covers all City Parks, Ball fields, Pavilions, Weed Control, Cemetery and the Horse Country Arena. Parks Department projects a relatively flat budget; the only increase involves Equipment and Utilities line items and Truck Route projects:

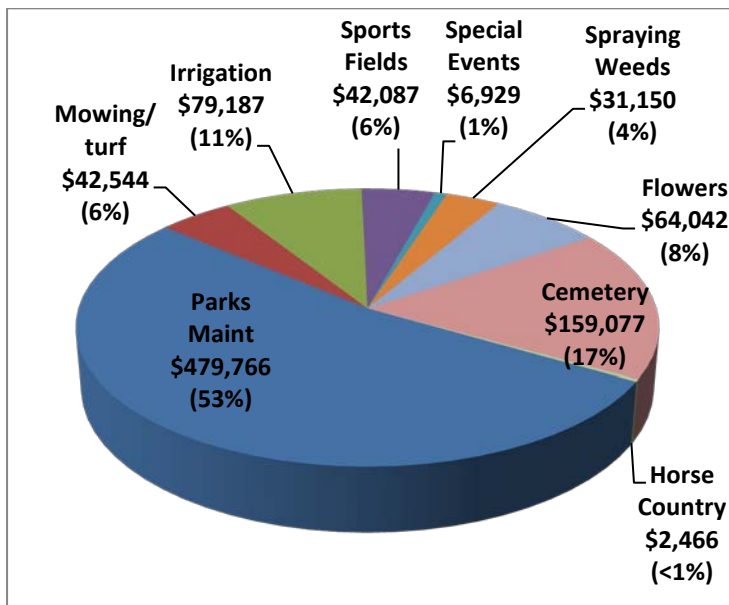
2013 Highlights:

- Planning, design and rebuilds for Truck Route
- Summer and special events maintenance
- Recreation center grounds work to accommodate Recreation Center expansion
- Working on replanting grass at Dog Park, and H38 Road Landscape

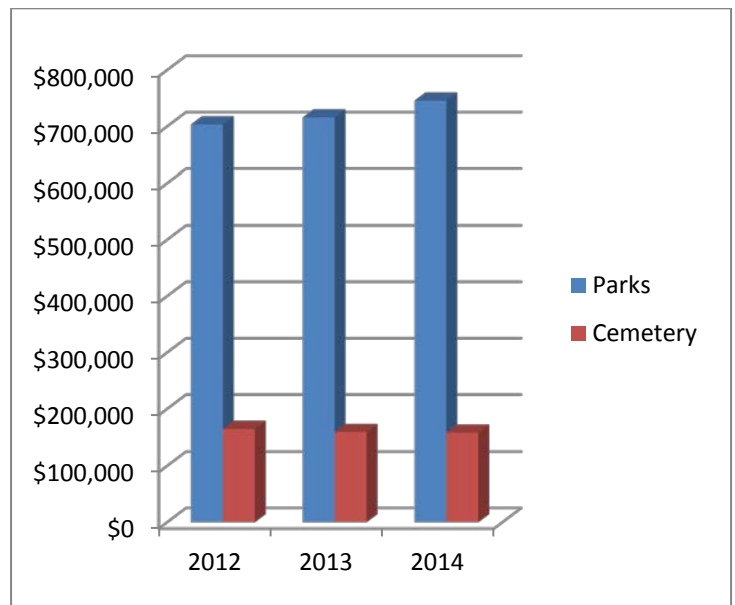
2014 Highlights:

- Improvements South 50 Median and Flower bed
- Grounds improvements to Truck Route north welcome, changing north side and adding to south side of Gunnison River Drive
- Median at Palmer and Confluence Drive, approximately 8,000 square feet
- Visitors Center project
- Handicapped ramp assessment at Confluence Lake

Expense Breakdown \$907,249



Parks/ Cemetery Budget History



Key Indicators:

	2014
Maintenance spent dollars per acre of park land	Bench Mark Being Established
Citizen satisfaction with quality of sports fields	76.1%
Satisfaction with flowers and landscaping	97.5%

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
60 - Parks					
12100	Salaries	245,619	242,528	242,528	242,528
12200	Part - Time Salaries	93,966	101,000	105,392	105,392
12300	Other Compensation			23,400	23,400
12600	Cell Phone Stipend	2,249	2,240	2,240	2,240
14100	Social Security & Medicare	25,574	26,451	28,577	28,577
14200	Pension Contributions	11,957	12,126	12,126	12,126
15100	Group Insurance	49,488	58,580	58,620	58,620
15300	Worker's Compensation	9,121	11,544	12,657	12,657
15400	Unemployment	10,156	10,000	10,000	10,000
	Subtotal Personnel	448,130	464,470	495,541	495,541
22100	Operating Materials & Supplies	38,249	38,000	20,000	20,000
22200	Chemicals & Lab Supplies	17,946	19,500	20,000	25,000
31100	Liability Insurance	3,925	4,640	4,337	4,337
31350	Tree & Landscaping	9,662	12,000		
31600	Professional Services	4,555	8,500	8,500	10,000
32200	Advertising & Legal Notices	209	249	150	200
33100	Travel, Education & Training	150	345	750	1,000
33600	Dues, Memberships & Subscriptions	15	77	200	200
34100	Telephone	1,419	1,500	1,750	1,750
34200	Natural Gas	2,147	3,500	3,750	3,750
34300	Electricity	16,544	17,500	17,700	17,700
34400	Trash Collections	6,750	6,500	6,750	6,750
34500	Water Service	57,877	42,000	51,450	56,595
34600	Sewer Service	1,128	1,200	1,275	1,400
35100	Vehicle & Equipment Usage	56,780	56,780	58,390	58,390
35200	Future Vehicle & Eq. Replacement	33,944	33,944	41,013	41,013
35300	Repairs & Maintenance	1,542	2,400	7,000	8,000
36500	Medical Expenses	1,010	1,000	1,000	1,000
38500	IT	220	150	150	150
38710	Other Expenses	901	90	1,000	1,000
	Subtotal Charges & Services	254,973	249,875	245,165	258,235
42100	Improvements Other Than Buildings	448		2,500	2,500
46200	Equipment		1,680	2,500	2,500
	Subtotal Capital Outlay	448	1,680	5,000	5,000
Total - Parks		<u>703,551</u>	<u>716,025</u>	<u>745,706</u>	<u>758,776</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
64 - Horse Arena					
22100	Operating Materials & Supplies	192	100	500	500
34300	Electricity	65	250	225	250
34500	Water Service	130	525	525	550
34600	Sewer Service		275	275	300
35100	Vehicle & Equipment Usage	2,700	2,700	380	380
35200	Future Vehicle & Eq. Replacement	3,993	3,993	561	561
	Subtotal Charges & Services	7,080	7,843	2,466	2,541
	Total - Horse Arena	<u>7,080</u>	<u>7,843</u>	<u>2,466</u>	<u>2,541</u>
65 - Visitor Center					
22100	Operating Materials & Supplies			500	1,000
34300	Electricity			750	1,500
34400	Trash Collections				126
34500	Water Service				168
34600	Sewer Service				200
31600	Professional Services				
	Subtotal Charges & Services	0	0	1,250	2,994
42100	Improvements Other Than Buildings				
	Subtotal Capital Outlay	0	0	0	0
	Total - Visitor Center	<u>0</u>	<u>0</u>	<u>1,250</u>	<u>2,994</u>
76 - Culture					
12100	Part-Time Salaries	11,622	12,014	5,500	5,500
14100	Social Security & Medicare	889	919	421	421
15300	Worker's Compensation	186	235	177	177
	Subtotal Personnel	12,697	13,168	6,098	6,098
22100	Operating Materials & Supplies	461	500	500	500
31100	Liability Insurance	7,478	8,840	8,261	8,261
33600	Dues, Memberships & Subscriptions	45	50	50	50
34100	Telephone	1,138	1,100		
34300	Electricity	261	150	275	275
38500	IT	411	260	260	260
38716	Performing Arts			500	
38870	Cost of Sales			150	500
	Subtotal Charges & Services	9,794	10,900	9,996	9,846
	Total - Culture	<u>22,491</u>	<u>24,068</u>	<u>16,094</u>	<u>15,944</u>

General Fund - 02
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
90 - Non - Departmental					
22100	Operating Materials & Supplies	3,156	2,000	2,000	2,000
31100	Liability Insurance	6,062	7,164	6,697	6,697
31300	Maintenance Agreement	6,719	5,700	5,700	5,700
32100	Postage	15,739	7,500	7,500	7,500
34100	Telephone	6,138	6,200	6,200	6,200
37100	Lease Agreement	903	1,000	1,000	1,000
38710	Other Expenses	469	1,033	1,000	1,000
38715	Tabor Refund				
38720	Insurance Deductible	802		5,000	5,000
39047	Transfer to Refuse Fund	95,500			
39072	Transfer to Dental Fund	15,054	17,900	16,000	16,000
	Subtotal Charges & Services	150,542	48,497	51,097	51,097
	Total - Non - Departmental	<u>150,542</u>	<u>48,497</u>	<u>51,097</u>	<u>51,097</u>
Total - General Fund		<u>4,808,886</u>	<u>4,681,382</u>	<u>4,829,824</u>	<u>4,782,030</u>

Conservation Trust Fund

	Estimated <u>2013</u>	Budget <u>2014</u>	Estimated <u>2015</u>
Fund Balance	190,615	211,213	159,463
Revenues:			
Intergovernmental	91,000	90,000	90,000
Income from Investments	<u>250</u>	<u>250</u>	<u>250</u>
Total Revenue =	91,250	90,250	90,250
Expenditures:			
Capital Outlay	<u>70,652</u>	<u>142,000</u>	<u>77,750</u>
Total Expenditures =	70,652	142,000	77,750
Fund Balance	211,213	159,463	171,963

Conservation Trust Fund - 15
Revenue - 00

Account : Revenues by Source		2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
Intergovernmental Revenues					
63440	Lottery Proceeds	89,045	91,000	90,000	90,000
	Subtotal Intergov. Revenues	89,045	91,000	90,000	90,000
Income From Investments					
66110	Interest on Investments	244	250	250	250
	Sub. Income From Investments	244	250	250	250
Total - Conservation Trust Fund		89,289	91,250	90,250	90,250

**Conservation Trust Fund - 15
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
24 - Parks Tree Program					
43200	Improvements other than Buildings	<u>497</u>	<u>500</u>	<u>9,000</u>	<u>9,000</u>
	Total: Parks Tree Program	497	500	9,000	9,000
25 -Mountain View Park					
43200	Improvements other than Buildings	<u>497</u>	<u>1,500</u>	<u>1,000</u>	<u>500</u>
	Total: Mountain View Park	497	1,500	1,000	500
27 -Cleland Park					
43200	Improvements other than Buildings	<u>11,020</u>	<u>10,000</u>	<u>10,000</u>	<u>15,000</u>
	Total: Cleland Park	11,020	10,000	10,000	15,000
29 -Confluence Park					
43200	Improvements other than Buildings	<u>10,094</u>	<u>9,000</u>	<u>2,500</u>	<u>2,500</u>
	Total: Confluence Park	10,094	9,000	2,500	2,500
30 - Tamarac Park					
43200	Improvements other than Buildings	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>250</u>
	Total: Tamarac Park	0	0	2,500	250
31 -Horse Arena					
43200	Improvements other than Buildings	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,000</u>
	Total: Horse Arena	0	1,500	1,500	1,000
32 -Cottonwood Park					
43200	Improvements other than Buildings	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	Total: Cottonwood Park	0	1,500	1,500	1,500
33 - H-38 Road					
43200	Improvements other than Buildings	<u>0</u>	<u>8,000</u>	<u>0</u>	<u>0</u>
	Total: H-38 Road	0	8,000	0	0
60 - Parks Development					
43200	Improvements other than Buildings	<u>28,728</u>	<u>17,302</u>	<u>19,000</u>	<u>5,000</u>
	Total: Parks Development	28,728	17,302	19,000	5,000
62 - Vistor Center Development					
43200	Improvements other than Buildings	<u>670</u>	<u>5,850</u>	<u>69,000</u>	<u>2,500</u>
	Total: Vistor Center Development	670	5,850	69,000	2,500

**Conservation Trust Fund - 15
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
65 - River Property					
43200	Improvements other than Buildings	<u>7,756</u>	<u>12,000</u>	<u>12,000</u>	<u>16,500</u>
	Total: River Property	<u>7,756</u>	<u>12,000</u>	<u>12,000</u>	<u>16,500</u>
66 - Main Street Landscaping					
43200	Improvements other than Buildings	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>14,000</u>
	Total: River Property	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>14,000</u>
67 - Garnet Mesa Ditch					
43200	Improvements other than Buildings	<u>7,756</u>	<u>3,500</u>	<u>4,000</u>	<u>10,000</u>
	Total: Garnet Mesa Ditch	<u>7,756</u>	<u>3,500</u>	<u>4,000</u>	<u>10,000</u>
Total Conservation Trust Fund		<u><u>58,765</u></u>	<u><u>70,652</u></u>	<u><u>142,000</u></u>	<u><u>77,750</u></u>

Recreation Center Fund

	Estimated 2013	Budget 2014	Estimated 2015
Fund Balance	<u>2,768,150</u>	545,647	817,936
Revenues:			
Taxes	1,611,943	1,624,251	1,640,244
Admissions	437,297	477,500	477,500
Fees	40,000	45,000	45,000
Youth	32,480	42,000	42,000
Aquatics	38,500	63,000	63,000
Rental	35,473	38,950	38,950
Miscellaneous	<u>160,901</u>	<u>85,200</u>	<u>85,700</u>
Total Revenue =	2,356,594	2,375,901	2,392,394
Expenditures:			
Personnel	1,148,415	1,209,619	1,209,618
Charges & Services	560,681	833,393	848,043
Capital Outlay	<u>2,870,001</u>	<u>60,600</u>	<u>75,000</u>
Total Expenditures =	4,579,097	2,103,612	2,132,661
Fund Balance	545,647	817,936	1,077,669

2014 Recreation Center Fund Budget

Summary:

The Recreation Department serves all citizens of this community, including youth through seniors. The department offers activities to enhance the quality of life for those citizens that take part in programs provided. Exercises are provided to enhance the heart, body and mind as it improves and maintains a healthy community.

2013 Highlights:

- Developed design and built expansion: 6,900 sq. ft. onto the Aquatics & 2,800 sq. ft onto the Fitness area
- Repaired improperly installed Diamond Brite in existing pools
- Removed all flooring in Locker Rooms and installed new tile
- Received grant funding to assist with the expansion

2014 highlights:

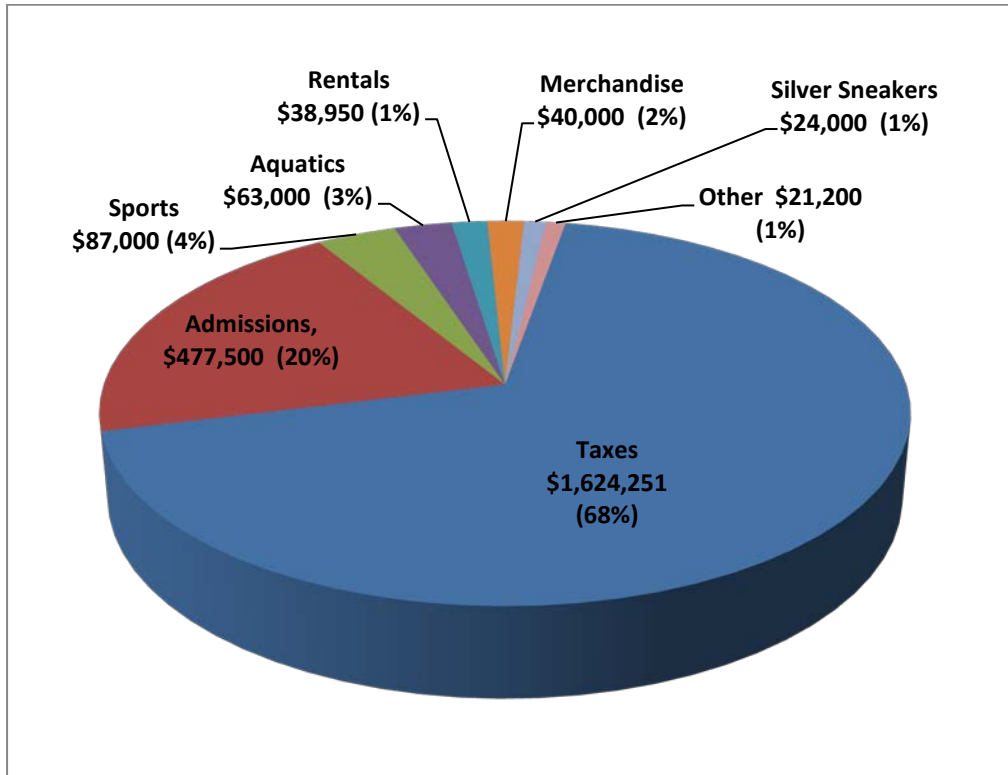
- Develop new programs and activities for Aquatics and Fitness areas
- Analyze tax that will expire in 2020
- Analyze future needs for the community
- Review and analyze hours of operation for consideration of change

Key Indicators:

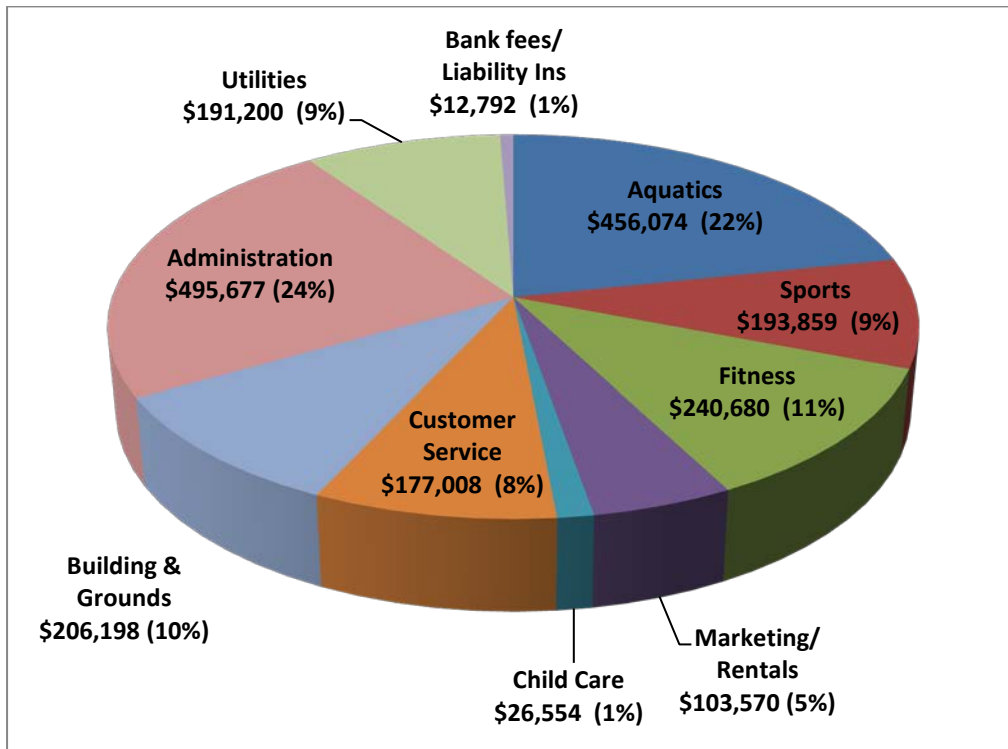
	2012	2013
Customer Satisfaction per survey	78%	Data in Collection
Total Visits	137,378	Data in Collection
Total Cost per Visits	\$12.28*	Data in Collection
Memberships & Punch Card members	3,436	Data in Collection
Sports Participants in building	10,850	Data in Collection
Sports outside of the building	15,000	Data in Collection
Childcare participant	3,784	Data in Collection
Rentals at Recreation Center	246	Data in Collection
Attendance at Rentals	17,604	Data in Collection
Rentals events NOT accommodated	102	Data in Collection

*Just operating, capital not included

2014 Revenue Breakdown \$2,375,901



2014 Expense Breakdown \$2,103,612



Recreation Center Fund - 18
Revenue - 00

Account #	Revenues by Source	2012 Actual	2013 Estimated	2014 Budget	2015 Budget
Taxes					
61310	Sales Tax	1,578,651	1,583,417	1,599,251	1,615,244
61320	Use Tax	28,287	28,526	25,000	25,000
	Subtotal Taxes	1,606,938	1,611,943	1,624,251	1,640,244
Admissions					
64670	Recreation Center Memberships	167,787	145,000	168,000	168,000
64603	Fitness Training Revenue	39,447	40,797	50,000	50,000
64677	School Programs	8,500	7,500	8,500	8,500
64610	Leisure Recreation Fees	43,566	31,000	11,000	11,000
64611	General Daily Admissions	122,506	128,000	140,000	140,000
64614	General Punch Passes	99,255	85,000	100,000	100,000
	Subtotal Admissions	481,061	437,297	477,500	477,500
Fees					
64665	Adult Sports	39,230	40,000	45,000	45,000
	Subtotal Fees	39,230	40,000	45,000	45,000
Youth					
64660	Youth Sports	30,368	32,480	42,000	42,000
	Subtotal Youth	30,368	32,480	42,000	42,000
Aquatics					
64673	Other Swimming Pool	8,303	8,500	25,000	25,000
64674	Swimming Lessons & Classes	22,979	30,000	38,000	38,000
	Subtotal Aquatics	31,282	38,500	63,000	63,000
Rental					
66230	Other Rentals		23	200	200
66235	Equipment Rental	2,688	2,700	3,750	3,750
66250	Recreation Facility	28,452	29,000	33,000	33,000
66260	Recreation Field	4,473	3,750	2,000	2,000
	Subtotal Rental	35,613	35,473	38,950	38,950

Recreation Center Fund - 18
Revenue - 00

Account #	Revenues by Source	2012 Actual	2013 Estimated	2014 Budget	2015 Budget
Miscellaneous					
64652	Concessions Sales - Sports	7,110	6,000	7,000	7,500
64680	Concessions Sales	2,531	2,500		
64681	Sales of Merchandise	21,402	22,000	40,000	40,000
64683	Child Care Fees	5,016	5,750	6,000	6,000
66474	Silver Sneakers	18,600	18,600	24,000	24,000
66536	Advertising	900	600	1,700	1,700
63600	Other Grants		100,000		
66570	Other	13,842	951	1,500	
	Subtotal Miscellaneous	69,401	156,401	80,200	79,200
Income From Investments					
66110	Interest on Investments	6,356	4,500	5,000	6,500
	Sub. Income From Investments	6,356	4,500	5,000	6,500
Total - Recreation Fund		2,300,249	2,356,594	2,375,901	2,392,394

**Recreation Center Fund - 18
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
50 - Aquatics					
12100	Salaries	71,161	85,731	130,436	130,436
12200	Part - Time Salaries	130,182	130,000	142,000	142,000
12600	Cell Phone Stipend	175	160	160	160
14100	Social Security & Medicare	15,388	16,516	20,854	20,854
14200	Pension Contributions	2,049	4,287	6,522	6,522
15100	Group Insurance	23,245	27,891	53,148	53,148
15300	Worker's Compensation	12,046	15,244	13,411	13,411
	Subtotal Personnel	254,246	279,828	366,531	366,530
22100	Operating Materials & Supplies	10,484	10,500	12,500	11,500
22200	Chemicals & Lab Supplies	16,059	15,000	16,500	18,500
26150	Special Events	401	400	500	900
31100	Liability Insurance	17,701	20,581	19,568	19,568
31600	Professional Services	1,632	500	500	500
32200	Advertising & Legal Notices	263		175	175
33100	Travel , Education & Training	3,430	1,313	500	500
35300	Repairs & Maintenance	24,576	5,000	15,000	15,000
36500	Medical Services	187	500	500	500
38710	Other		50		
	Subtotal Charges & Services	74,733	53,844	65,743	67,143
42100	Buildings & Improvement	116,592	66,976		
46200	Equipment	451,267	10,500	23,800	45,000
	Subtotal Capital Outlay	567,859	77,476	23,800	45,000
	Total: Aquatics	896,838	411,148	456,074	478,673
52 - Sports					
12100	Salaries	46,602	45,169	57,138	57,138
12200	Part - Time Salaries	26,149	60,000	55,000	55,000
12600	Cell Phone Stipend	321	320	320	320
14100	Social Security & Medicare	5,278	8,070	8,603	8,603
14200	Pension Contributions	2,230	2,258	2,857	2,857
15100	Group Insurance	14,460	14,409	21,520	21,520
15300	Worker's Compensation	4,544	5,750	4,829	4,829
	Subtotal Personnel	99,584	135,976	150,267	150,267

Recreation Center Fund - 18
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
22100	Operating Materials & Supplies	3,050	6,013	5,250	5,250
26925	Youth Sports	18,220	19,500	20,000	20,000
26950	Adult Sports	29,231	10,000	10,500	12,500
26952	Concessions - Sports	4,106	3,015	3,500	5,000
31100	Liability Insurance	264	313	292	292
33100	Travel , Education & Training	129	641	500	500
33600	Dues, Memberships & Subscriptions	177	150	150	150
35300	Repairs & Maintenance	150	273	200	
38710	Other	79	1,596		
	Subtotal Charges & Services	55,406	41,501	40,392	43,692
46200	Equipment	4,232	1,196	3,200	
	Subtotal Capital Outlay	4,232	1,196	3,200	0
	Total: Sports	159,222	178,673	193,859	193,959

53 - Fitness

12100	Salaries	46,122	45,275	57,242	57,242
12200	Part - Time Salaries	58,065	64,112	66,500	66,500
12600	Cell Phone Stipend	135	160	160	160
14100	Social Security & Medicare	7,908	8,380	9,479	9,479
14200	Pension Contributions	1,899	2,264	2,862	2,862
15100	Group Insurance	9,799	11,782	17,580	17,580
15300	Worker's Compensation	4,537	5,742	5,251	5,251
	Subtotal Personnel	128,465	137,715	159,074	159,074
22100	Operating Materials & Supplies	14,898	18,003	17,500	15,000
31100	Liability Insurance	140	168	156	156
31600	Professional Services	12,970	15,000	15,000	15,000
33100	Travel , Education & Training	3,093	4,874	6,000	4,000
33600	Dues, Memberships & Subscriptions	234	750	750	750
35300	Repairs & Maintenance	16,076	8,000	12,000	8,000
36500	Medical Services	133	220	200	200
38710	Other	50	56		
	Subtotal Charges & Services	47,594	47,071	51,606	43,106

**Recreation Center Fund - 18
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
46200	Equipment	21,493		30,000	30,000
	Subtotal Capital Outlay	21,493	0	30,000	30,000
	Total: Fitness	<u>197,552</u>	<u>184,786</u>	<u>240,680</u>	<u>232,180</u>

54 - Facility Operations

12100	Salaries	45,247	45,968	45,968	45,968
12200	Part - Time Salaries		1,407	2,500	2,500
12600	Cell Phone Stipend	321	320	320	320
14100	Social Security & Medicare	3,479	3,649	3,732	3,732
14200	Pension Contributions	2,262	2,299	2,299	2,298
15100	Group Insurance	14,465	14,409	14,338	14,338
15300	Worker's Compensation	105	134	707	707
	Subtotal Personnel	65,879	68,185	69,864	69,864
22100	Operating Materials & Supplies	3,998	4,000	5,250	5,250
31100	Liability Insurance	140	168	156	156
31600	Professional Services			5,000	5,000
32200	Advertising & Legal Notices	22,397	23,043	23,000	23,000
33100	Travel , Education & Training	20	398	200	200
33600	Dues, Memberships & Subscriptions			100	100
34100	Telephone	575	150		
38710	Other Expenses	25	50		
	Subtotal Charges & Services	27,155	27,809	33,706	33,706
	Total: Facility Operations	<u>93,034</u>	<u>95,994</u>	<u>103,570</u>	<u>103,570</u>

55 - Child Care

12200	Part - Time Salaries	19,899	18,788	22,000	22,000
14100	Social Security & Medicare	1,522	1,437	1,683	1,683
15300	Worker's Compensation	72	93	321	321
	Subtotal Personnel	21,493	20,318	24,004	24,004
22100	Operating Materials & Supplies	1,352	600	2,500	2,500
31100	Liability Insurance	44	53	50	50
	Subtotal Charges & Services	1,396	653	2,550	2,550
	Total: Child Care	<u>22,889</u>	<u>20,971</u>	<u>26,554</u>	<u>26,554</u>

Recreation Center Fund - 18
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
56 - Leisure Programs					
12100	Salaries		23,877		
12200	Part - Time Salaries	41,338	3,721		
12600	Cell Phone Stipend	78	83		
14100	Social Security & Medicare	3,139	2,118		
14200	Pension Contributions	194	1,194		
15100	Group Insurance	4,118	3,126		
15300	Worker's Compensation	168	213		
15400	Unemployment		4,176		
	Subtotal Personnel	49,035	38,507	0	0
22100	Operating Materials & Supplies	4,168	6,429		
26100	Leisure Services	21,527	6,108		
31100	Liability Insurance	116	140		
32200	Advertising	853			
33600	Dues, Memberships & Subscriptions	5			
36500	Medical Expenses	212	165		
38710	Other Expenses	54			
	Subtotal Charges & Services	26,935	12,842	0	0
	Total: Leisure Programs	75,970	51,349	0	0
60 - Customer Service					
12100	Salaries			74,880	74,880
12200	Part-Time Salaries			35,000	35,000
14100	Social Security & Medicare			8,406	8,406
14200	Pension Contributions			3,744	3,744
15100	Group Insurance			23,576	23,576
15300	Worker's Compensation			1,602	1,602
	Subtotal Personnel	0	0	147,208	147,208
22100	Operating Materials & Supplies			1,500	1,500
22400	Pro-Shop Supplies			22,000	22,000
22800	Uniforms			1,000	1,000
33100	Travel , Education & Training			800	250
46200	Equipment			4,500	
	Subtotal Charges & Services	0	0	29,800	24,750
	Total: Customer Service			177,008	171,958

**Recreation Center Fund - 18
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
64 - Buildings & Grounds Maintenance					
12100	Salaries	50,511	51,173	74,268	74,268
12200	Part-Time Salaries	15,835	15,000	15,000	15,000
14100	Social Security & Medicare	4,926	5,062	6,829	6,829
14200	Pension Contributions	2,518	2,559	3,713	3,713
15100	Group Insurance	7,542	20,851	26,008	26,008
15300	Worker's Compensation	3,261	4,126	3,996	3,996
15400	Unemployment	3,047			
	Subtotal Personnel	87,640	98,771	129,814	129,814
22100	Operating Materials & Supplies	41,294	35,000	35,000	40,000
31100	Liability Insurance	168	197	184	184
31600	Professional Services		750	1,000	1,000
33100	Travel , Education & Training			200	200
35300	Repairs & Maintenance	36,466	25,918	40,000	60,000
38710	Other Expenses	837	40		
	Subtotal Charges & Services	78,765	61,905	76,384	101,384
42100	Buildings & Improvement	19,475	2,791,329		
46200	Equipment	3,174			
	Subtotal Capital Outlay	22,649	2,791,329	0	0
	Total: Building & Grounds Maint.	189,054	2,952,005	206,198	231,198

Recreation Center Fund - 18
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
65 - Administration & General					
12100	Salaries	248,614	234,967	128,240	128,240
12200	Part-Time Salaries	37,103	47,111		
12600	Cell Phone Stipend	1,273	1,280	1,280	1,280
14100	Social Security & Medicare	21,329	21,677	9,908	9,908
14200	Pension Contributions	10,826	11,748	6,412	6,412
15100	Group Insurance	43,877	51,009	15,148	15,148
15300	Worker's Compensation	1,043	1,321	1,869	1,869
	Subtotal Personnel	364,065	369,113	162,857	162,857
22100	Operating Materials & Supplies	14,596	16,000	12,000	8,500
22400	Pro-Shop Supplies	12,447	12,343		
22800	Uniforms	752	511		
31100	Liability Insurance	27,090	31,485	30,076	30,076
31200	Copies	4,294	3,300	3,300	3,300
31300	Maintenance Agreement	2,634	2,700	2,700	2,700
31410	Accounting & Administration Fee	50,000	50,000	270,716	270,716
31600	Professional Services	14,150	138	2,000	2,000
33100	Travel , Education & Training	318	1,635	500	500
33600	Dues, Memberships & Subscriptions	582	531	550	550
34100	Telephone	5,481	5,800	5,800	5,800
34200	Natural Gas	52,647	67,200	80,000	80,000
34300	Electricity	76,281	85,000	90,000	92,000
34400	Trash Collections	2,300	2,200	2,400	2,400
34500	Water Service	9,456	8,500	9,000	9,000
34600	Sewer Service	2,973	3,000	4,000	4,000
35100	Vehicle & Equipment Usage	6,595	6,595	3,900	3,900
35200	Future Vehicle & Eq. Replacement	6,630	6,630	2,953	2,953
38500	IT	2,532	525	525	525
38710	Other	2,377	499		
	Subtotal Charges & Services	294,135	304,592	520,420	518,920

**Recreation Center Fund - 18
Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
46200	Equipment	<u>3,237</u>	<u></u>	<u>3,600</u>	<u></u>
	Subtotal Capital Outlay	<u>3,237</u>	<u>0</u>	<u>3,600</u>	<u>0</u>
	Total: Administration & General	<u><u>661,437</u></u>	<u><u>673,705</u></u>	<u><u>686,877</u></u>	<u><u>681,777</u></u>
90 - Non - Departmental					
31100	Liability Insurance	<u>4,790</u>	<u>5,664</u>	<u>5,292</u>	<u>5,292</u>
38100	Bank Service Fees	<u>4,794</u>	<u>4,800</u>	<u>7,500</u>	<u>7,500</u>
38715	Tabor Refund	<u></u>	<u></u>	<u></u>	<u></u>
	Subtotal Charges & Services	<u>9,584</u>	<u>10,464</u>	<u>12,792</u>	<u>12,792</u>
	Total: Non - Departmental	<u><u>9,584</u></u>	<u><u>10,464</u></u>	<u><u>12,792</u></u>	<u><u>12,792</u></u>
Total - Recreation Center Fund		<u><u>2,305,580</u></u>	<u><u>4,579,097</u></u>	<u><u>2,103,612</u></u>	<u><u>2,132,661</u></u>

C.W.C.I Fund

	Estimated <u>2013</u>	Budget <u>2014</u>	Estimated <u>2015</u>
Fund Balance	4,356,432	2,523,992	561,762
Revenues:			
Taxes	2,158,045	2,171,251	2,187,244
Income from Investments	6,400	7,500	7,500
Grants	250,000	902,100	0
Contributions for Construction	5,000	10,000	10,000
Miscellaneous	<u>8,513</u>	<u>7,800</u>	<u>7,800</u>
Total Revenue =	2,427,958	3,098,651	2,212,544
Expenditures:			
Charges & Services	67,746	171,387	151,387
Capital Outlay	470,976	1,909,369	400,744
Transfers to Other Funds	<u>3,721,676</u>	<u>2,980,125</u>	<u>1,521,059</u>
Total Expenditures =	4,260,398	5,060,881	2,073,190
Fund Balance	2,523,992	561,762	701,116

2014 City Wide Capital Improvements Fund Budget

Summary:

The City Wide Capital Improvements Fund (supported by a 1% Sales Tax) is used to pay for most capital improvement projects not captured in enterprise funds.

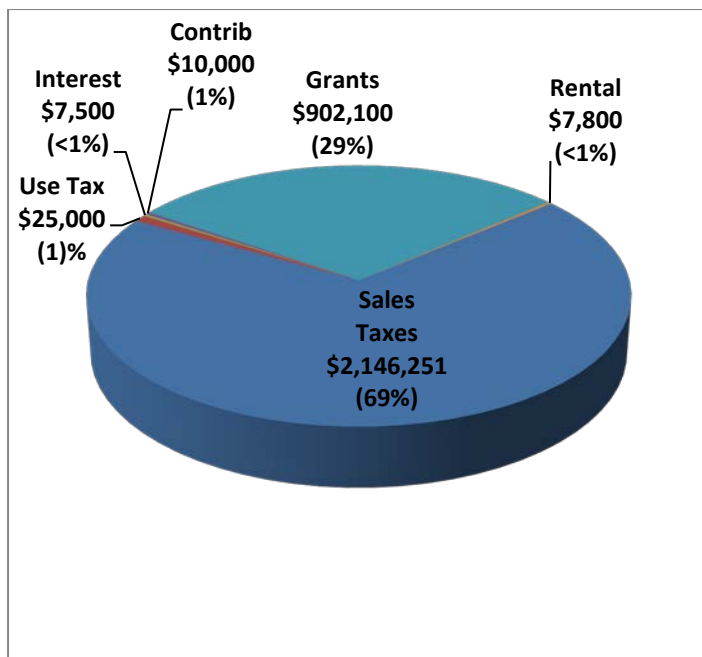
2013 Highlights:

- Replacement of median end treatments on Main Street
- Administration of CDBG grant for Phase 1 of the 2nd Street Storm Drain Improvements
- Replacement of damaged concrete infrastructure primarily on 5th and 6th Streets together with 6 cost share participants
- Restriping of City Streets

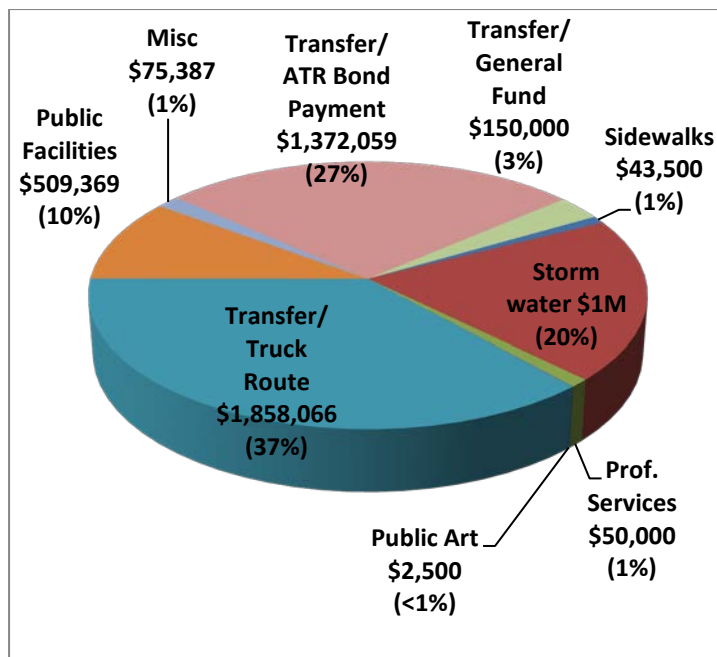
2014 Highlights:

- Completion of Phase 2 of 2nd Street Storm Drain Improvements after CDBG award
- Street overlay for Palmer Street from 1st to 5th
- Continuation of Concrete Replacement project including cost share program
- Restriping of City Streets
- Finalize Stormwater Utility structure

Revenue Breakdown \$3,098,651



Expense Breakdown \$5,060,881



Key Indicators:

(Non Truck Route Street Related Expenditures)

	2008	2009	2010	2011	2012	2013*
Streets	\$388,830	\$595,367	\$436,269	\$291,929	\$20,857	\$25,000
Concrete	\$48,243	\$34,392	\$34,732	\$47,810	\$27,574	\$23,500
Storm Water	\$285,914	\$40,947	\$26,216	\$44,296	\$15,264	\$378,000

*Estimated

**City Wide Capital Improvements - 19
Revenue - 00**

Account #	Revenues by Source	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
Taxes					
61310	Sales Tax	1,578,651	1,583,417	1,599,251	1,615,244
61320	Use Tax	28,287	28,520	25,000	25,000
61340	Delta County Sales Tax	553,211	546,108	547,000	547,000
	Subtotal Charges & Services	2,160,149	2,158,045	2,171,251	2,187,244
Income From Investments					
66110	Interest On Investments	7,592	6,400	7,500	7,500
	Subtotal Income From Investments	7,592	6,400	7,500	7,500
Miscellaneous Revenues					
63331	Grants		250,000	902,100	
66420	Contributions For Construction	7,068	5,000	10,000	10,000
66230	Other Rental	11,958	8,513	7,800	7,800
66570	Other Revenues	448			
67210	Sale of Assets				
	Subtotal Miscellaneous Revenues	19,474	263,513	919,900	17,800
Total:					
City Wide Capital Improvements Fund		<u><u>2,187,215</u></u>	<u><u>2,427,958</u></u>	<u><u>3,098,651</u></u>	<u><u>2,212,544</u></u>

City Wide Capital Improvements Fund - 19

Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
15 - Miscellaneous Engineering					
31600	Professional Services	69,025	20,000	50,000	50,000
	Total: Miscellaneous Engineering	<u>69,025</u>	<u>20,000</u>	<u>50,000</u>	<u>50,000</u>
20 - Building Facade-Historic					
31600	Professional Services				
	Total: Building Facade-Historic	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25 - Sidewalk Projects					
31600	Professional Services	12,305	25,914	20,000	10,000
	Subtotal Charges & Services	<u>12,305</u>	<u>25,914</u>	<u>20,000</u>	<u>10,000</u>
43400	Shared Replacement Costs	12,409	8,789	20,000	10,000
	Subtotal Capital Outlay	<u>12,409</u>	<u>8,789</u>	<u>20,000</u>	<u>10,000</u>
	Total: Sidewalk Projects	<u>24,714</u>	<u>34,703</u>	<u>40,000</u>	<u>20,000</u>
32 - Murals/Public Art					
31600	Professional Services	16,626	3,500	2,500	2,500
	Total: Murals/Public Art	<u>16,626</u>	<u>3,500</u>	<u>2,500</u>	<u>2,500</u>
36 - ADA Compliance					
31600	Professional Services	2,860	4,661	3,500	3,500
	Total: ADA Compliance	<u>2,860</u>	<u>4,661</u>	<u>3,500</u>	<u>3,500</u>
37 - Public Facilities					
31600	Professional Services	1,129		50,000	
34200	Natural Gas		377		
34300	Electricity		254		
34400	Trash Collections		33	126	126
34500	Water Service		100	336	336
34600	Sewer Service		76	282	282
38710	Other Expenses	818	22,024		
42100	Land & Buildings	149		458,625	
43100	Capital Construction	0			
	Subtotal Capital Outlay	<u>2,096</u>	<u>22,864</u>	<u>509,369</u>	<u>744</u>
	Total: Public Facilities	<u>2,096</u>	<u>22,864</u>	<u>509,369</u>	<u>744</u>

City Wide Capital Improvements Fund - 19

Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
48 - Street Improvements Project					
31600	Professional Services	20,857	39,333	400,000	400,000
	Subtotal Charges & Services	20,857	39,333	400,000	400,000
	Total: Street Improvements Project	<u>20,857</u>	<u>39,333</u>	<u>400,000</u>	<u>400,000</u>
68 - Storm Water System Improvements					
31600	Professional Services	15,264	408,779	1,000,000	
	Subtotal Charges & Services	15,264	408,779	1,000,000	0
	Total: Storm Water System Improvements	<u>15,264</u>	<u>408,779</u>	<u>1,000,000</u>	<u>0</u>
90 - CWCI Non-Departmental					
31100	Liability Insurance	3,497	4,132	3,861	3,861
31410	Accounting & Administration Fee			70,776	70,776
38100	Bank Service Fees	780	750	750	750
38715	Tabor Refund	0			
	Subtotal Charges & Services	4,277	4,882	75,387	75,387
	Total: Non-Departmental	<u>4,277</u>	<u>4,882</u>	<u>75,387</u>	<u>75,387</u>
94 & 95 - Transfers To Other Funds					
39002	Transfer To General Fund	350,000	300,000	150,000	150,000
39080	Transfer To Capital Projects Fund		2,041,934	1,458,066	
39090	Transfer To Debt Service Fund	1,353,237	1,379,742	1,372,059	1,371,059
	Total: Transfers To Other Funds	<u>1,703,237</u>	<u>3,721,676</u>	<u>2,980,125</u>	<u>1,521,059</u>
Total: City Wide Capital Improvements		<u>1,858,956</u>	<u>4,260,398</u>	<u>5,060,881</u>	<u>2,073,190</u>

M.L.&P. Fund

	Estimated 2013	Budget 2014	Estimated 2015
Working Capital	<u>2,688,054</u>	<u>1,043,407</u>	<u>1,057,567</u>
Revenues:			
Charges & Services	5,671,000	5,874,680	5,874,680
Income from Investments	6,500	7,000	7,400
Miscellaneous	<u>52,072</u>	<u>102,000</u>	<u>27,000</u>
Total Revenue =	5,729,572	5,983,680	5,909,080
Expenditures:			
Personnel	419,151	442,655	442,654
Charges & Services	4,423,573	4,891,279	4,960,529
Capital Outlay	1,315,000	365,000	145,000
Debt Service	270,495	270,585	270,541
Transfers to Other Funds	<u>946,000</u>	<u>0</u>	<u>0</u>
Total Expenditures =	7,374,219	5,969,519	5,818,724
Working Capital	1,043,407	1,057,567	1,147,923

2014 Municipal Light & Power Fund Budget

Summary:

Municipal Light and Power provides electric service to residential, commercial, industrial and wholesale customers which equates to approximately 45% of Delta's population.

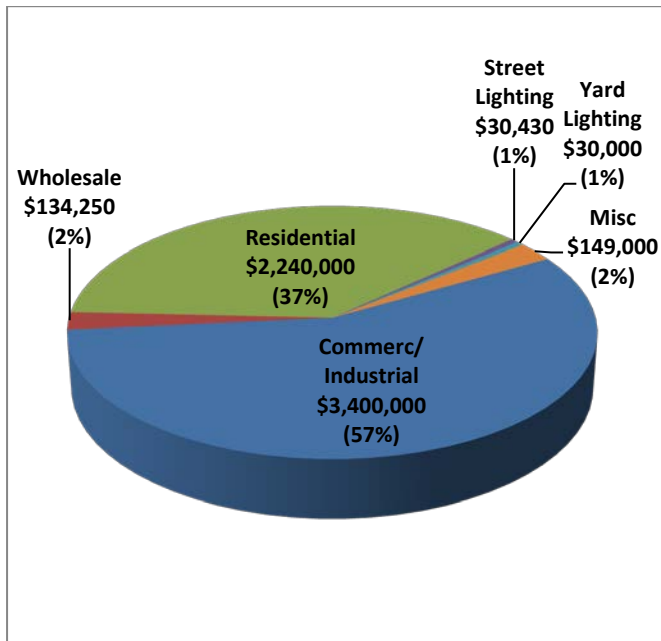
2013 Highlights:

- Completion of 115kV transmission line loop
- Acquisition of approximately 100 customers from DMEA
- 10% increase in the cost of purchased power

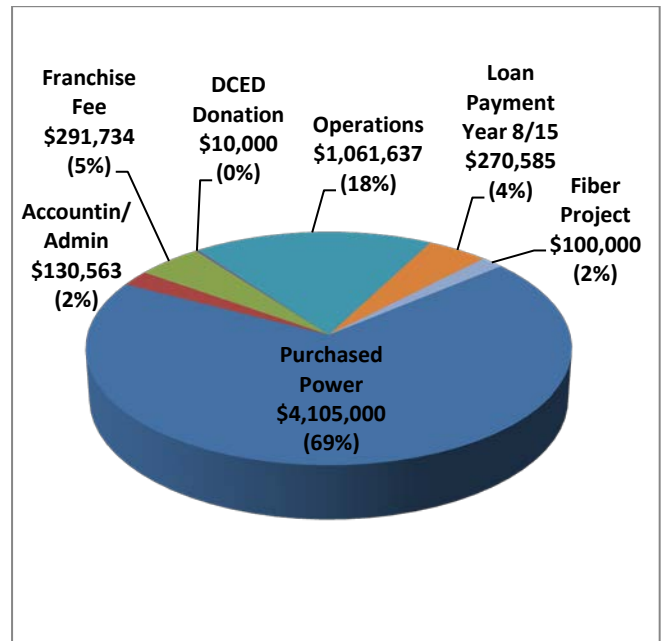
2014 Highlights:

- 10% anticipated increase in the cost of purchased power
- 3% increase in rates for Commercial/Industrial customers
- 8% increase in rates for Residential customers

Revenue Breakdown \$5,983,680



Expense Breakdown \$5,969,518



Key Indicators:

	2010	2011	2012	2013**	National Avg
Reliability Rate	99.974%	99.999%	99.999%	99.999%	99.960%
Outage Time*	136.60	5.78	7.88	5.50	210.20

*Average outage per customer per year

**Estimated

Municipal Light & Power Fund - 41
Revenue - 00

Account #	Revenues by Source	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
Charges & Services					
64410	Commercial User Charges	3,321,697	3,480,000	3,400,000	3,400,000
64415	Wholesale User Charges	125,216	127,000	134,250	134,250
64420	Residential User Charges	1,897,767	1,965,000	2,240,000	2,240,000
64440	Street Lighting Charges	28,517	29,000	30,430	30,430
64450	Yard Lighting Charges	30,793	30,000	30,000	30,000
64490	Other Charges For Services	45,400	40,000	40,000	40,000
	Subtotal Charges & Services	5,449,390	5,671,000	5,874,680	5,874,680
Income From Investments					
66110	Interest On Investments	17,949	6,500	7,000	7,400
	Subtotal Income From Investments	17,949	6,500	7,000	7,400
Miscellaneous Revenues					
63330	Other State Grants			75,000	
66230	Other Rental	13,557		6,500	6,500
66520	Sale Of Supplies & Materials			500	500
66570	Other Revenues	25,216	21,000	20,000	20,000
66575	MEAN - Capacity Credit	93,231	31,072		
	Subtotal Miscellaneous Revenues	132,004	52,072	102,000	27,000
Total: Municipal Light & Power Fund		5,599,343	5,729,572	5,983,680	5,909,080

Municipal Light & Power Fund - 41 Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
35 - Substations					
31600	Professional Services	324,069	20,000	60,000	5,000
	Subtotal Capital Outlay	324,069	20,000	60,000	5,000
	Total Substations	<u>324,069</u>	<u>20,000</u>	<u>60,000</u>	<u>5,000</u>
36 - Transmission Project					
31600	Professional Services	1,398,927	700,000		
38910	Principal Expense	132,962	139,488	145,995	152,667
38920	Interest Expense	139,175	131,007	124,590	117,874
	Subtotal Charges & Services	1,671,064	970,495	270,585	270,541
	Total Transmission Project	<u>1,671,064</u>	<u>970,495</u>	<u>270,585</u>	<u>270,541</u>
40 - Transmission System Rebuilding					
24400	Construction Materials & Supplies	5,877	40,000	200,000	125,000
31600	Professional Services				5,000
	Subtotal Capital Outlay	5,877	40,000	200,000	130,000
	Total Transmission System Rebuilding	<u>5,877</u>	<u>40,000</u>	<u>200,000</u>	<u>130,000</u>
41 - Street Lighting					
24400	Construction Materials & Supplies		5,000	5,000	5,000
	Subtotal Capital Outlay	0	5,000	5,000	5,000
	Total Street Lighting	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
45 - Transmission & Distribution Extensions (DMEA)					
24400	Construction Materials & Supplies	461,309	450,000		
	Subtotal Capital Outlay	461,309	450,000	0	0
	Total Transmission & Distribution Extensions (DMEA)	<u>461,309</u>	<u>450,000</u>	<u>0</u>	<u>0</u>

Municipal Light & Power Fund - 41 Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
51 - Purchased Power					
31910	WAPA Bureau	165,072	170,000	200,000	204,000
31940	Municipal Energy Agency	<u>2,776,703</u>	<u>3,550,000</u>	<u>3,905,000</u>	<u>4,100,250</u>
	Subtotal Charges & Services	2,941,775	3,720,000	4,105,000	4,304,250
	Total Purchased Power	<u><u>2,941,775</u></u>	<u><u>3,720,000</u></u>	<u><u>4,105,000</u></u>	<u><u>4,304,250</u></u>
53 - Power Generation					
12100	Regular Salaries	68,391	65,000		
12600	Cell Phone Stipend	213	80		
13100	Overtime	180	500		
14100	Social Security	4,966	5,017		
14200	Pension Contribution	3,352	3,250		
15100	Group Insurance	22,014	24,800		
15300	Worker's Compensation	<u>1,939</u>	<u>2,453</u>		
	Subtotal Personnel Services	101,055	101,100	0	0
22100	Operating Materials & Supplies	2,689	3,463		
22800	Uniforms & Protective Clothing	360	250		
24200	Repair Parts & Materials	161	2,008		
25200	Fuel Oil	8,341	7,000		
25300	Oil & Lubricants	4,610	4,000		
31600	Professional Services		5,000		
32200	Advertising & Legal Notices		50		
33100	Travel, Education & Training	1,019	2,500		
33600	Dues, Memberships & Subscriptions	3,257	4,500		
34100	Telephone	6,186	6,751		
34200	Natural Gas	27,898	26,511		
34900	Alarm Systems		216		
35300	Repairs & Maintenance	2,509	2,000		
36500	Medical Services	67	150		
37100	Lease Expense	651	2,613		
38500	IT	220	150		
38710	Other Expenses	143	500		
38840	Energy Audit Program				
	Subtotal Charges & Services	<u>58,111</u>	<u>67,662</u>	<u>0</u>	<u>0</u>
42100	Buildings & Improvements		40,000	30,000	
46200	Equipment	<u>16,140</u>			
	Subtotal Capital Outlay	16,140	40,000	30,000	0
	Total: Power Generation	<u><u>175,306</u></u>	<u><u>208,762</u></u>	<u><u>30,000</u></u>	<u><u>0</u></u>

Municipal Light & Power Fund - 41
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
55 - Transmission & Distribution					
12100	Regular Salaries	268,214	237,490	325,832	325,832
12200	Part-Time Salaries	1,900	1,200		
12600	Cell Phone Stipend	711	680	760	760
13100	Overtime	1,926	2,000	2,500	2,500
14100	Social Security	19,036	18,465	25,176	25,176
14200	Pension Contribution	11,308	11,875	16,292	16,292
15100	Group Insurance	35,205	39,939	64,547	64,547
15300	Worker's Compensation	5,060	6,403	7,548	7,548
	Subtotal Personnel Services	343,360	318,052	442,654	442,654
22100	Operating Materials & Supplies	9,126	5,500	7,500	7,500
22800	Uniforms & Protective Clothing	1,746	1,750	2,000	2,000
24300	Street Lights Supplies	2,848	1,500	3,500	3,500
31300	Maintenance Agreement	1,294	1,000	1,000	1,000
31600	Professional Services	1,070	30,000	35,000	5,000
33100	Travel, Education & Training	2,406	2,400	5,000	5,000
33600	Dues, Memberships & Subscriptions	3,309	3,300	4,000	4,000
34100	Telephone	444	2,000	7,000	7,000
35100	Vehicle & Equipment Use & Maint.	42,174	42,174	42,174	42,174
35200	Future Vehicle & Eq. Replacement	31,900	35,650	36,944	36,944
35300	Repairs & Maintenance	37,481	37,000	37,000	37,000
36500	Medical Services	214	252	250	250
37100	Lease Expenses			3,000	3,000
38710	Other Expenses			500	500
	Subtotal Charges & Services	134,012	162,526	184,868	154,868
42100	Buildings & Improvements			60,000	
43200	Improvements Other Than Buildings		50,000	5,000	
46200	Equipment	6,798	10,000	5,000	5,000
	Subtotal Capital Outlay	6,798	60,000	70,000	5,000
Total: Transmission & Distribution		<u>484,170</u>	<u>540,578</u>	<u>697,522</u>	<u>602,522</u>

Municipal Light & Power Fund - 41 Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
57 - Fiber Optic					
24400	Construction Materials & Supplies			100,000	
	Subtotal Charges & Services	0	0	100,000	0
	Total: Fiber Optic	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>0</u>
58 - Administration & General					
31100	Liability Insurance	5,598	6,616	6,184	6,184
31410	Accounting & Administration Fee	130,000	130,000	130,563	130,563
31430	Franchise Tax Equivalents	262,463	281,550	291,734	291,734
31600	Professional Services	650	115		
32100	Postage	27,968	38,000	20,500	20,500
33100	Travel Education & Training	4,594	4,500	4,500	4,500
33600	Dues, Memberships & Subscriptions	378	443	400	400
34200	Natural Gas			3,300	3,300
34400	Trash Collections	300	300	330	330
34500	Water Service	480	561	600	600
34600	Sewer Service	282	300	300	300
38400	Donations & Contributions	10,000	10,000	10,000	10,000
38705	MEAN Litigation			32,000	32,000
38710	Other Expenses	86	1,000	1,000	1,000
38720	Insurance Deductible				
	Subtotal Charges & Services	442,799	473,385	501,411	501,411
	Total: Administration & General	<u>442,799</u>	<u>473,385</u>	<u>501,411</u>	<u>501,411</u>
94 & 95 - Transfers/Contributions To Other Funds					
39002	Transfer To General Fund	625,000	500,000		
39048	Transfer To Golf Course	427,597	446,000		
39070	Transfer To Unemployment Fund	30,000			
	Total: Transfers To Other Funds	<u>1,082,597</u>	<u>946,000</u>	<u>0</u>	<u>0</u>
Total: Municipal Light & Power Fund		<u>7,588,966</u>	<u>7,374,219</u>	<u>5,969,518</u>	<u>5,818,724</u>

Sewer Fund

	Estimated 2013	Budget 2014	Estimated 2015
Working Capital	<u>2,505,957</u>	<u>2,470,588</u>	<u>1,884,537</u>
Revenues:			
Charges & Services	1,216,600	1,297,600	1,297,600
Income from Investments	4,500	5,000	5,000
Miscellaneous	<u>44,900</u>	<u>41,200</u>	<u>41,200</u>
Total Revenue =	1,266,000	1,343,800	1,343,800
Expenditures:			
Personnel	437,334	412,667	412,667
Charges & Services	656,458	1,107,868	607,868
Capital Outlay	33,260	35,000	25,000
Debt Service	174,317	174,316	174,316
Transfers to Other Funds	<u>0</u>	<u>200,000</u>	<u>200,000</u>
Total Expenditures =	1,301,369	1,929,851	1,419,851
Working Capital	2,470,588	1,884,537	1,808,485

2014 Sewer Fund Budget

Summary:

The City of Delta Sewer department provides wastewater collection and treatment service to residential, commercial, industrial and wholesale customers which equates to approximately 70% of Delta's population.

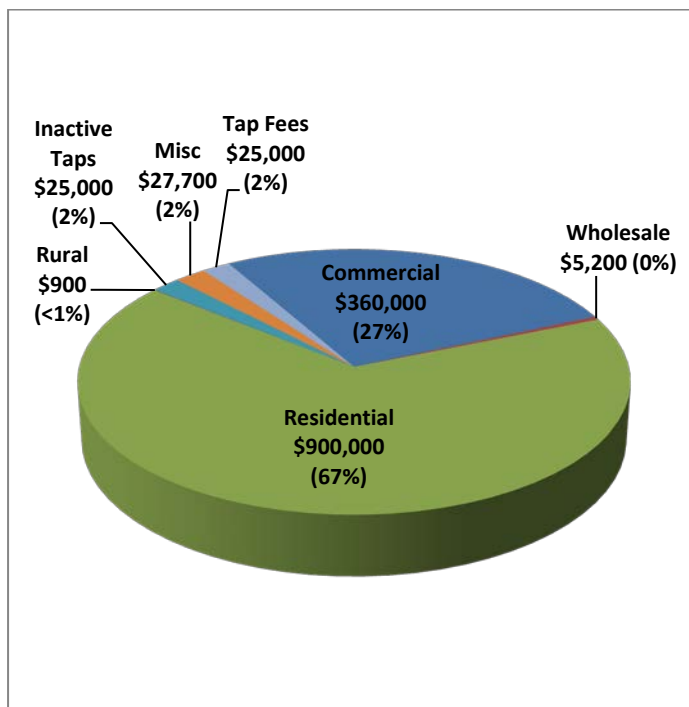
2013 Highlights:

- Installation of a new main in the alley from 2nd to 1st Streets between Grand Ave. and Howard St.
- Installation of a new backup power generator at the H-38 lift station
- Finished the digester upgrade at the treatment plant.
- Installed natural gas service to the plant and replaced the aging backup generator with a new natural gas generator

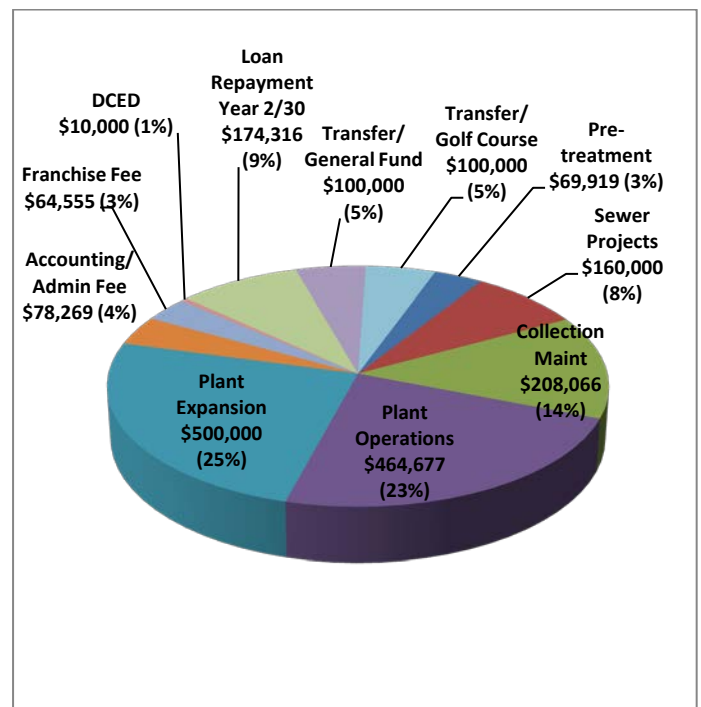
2014 Highlights:

- 6% increase in rates for Commercial, Industrial, and Residential customers
- Extensive investigation for Infiltration/Inflow planned
- Replacement of HVAC system and repair of asphalt pad at the treatment plant planned

Revenue Breakdown \$1,343,800



Expense Breakdown \$1,929,851



Key Indicators:

	2010	2011	2012	2013*
Sewer treated at plant (gal)	354,050,000	378,140,000	371,570,000	377,736,000
# of sewer backups	4	2	4	2
# of State violations	0	0	0	0

*Estimated

Sewer Fund - 42
Revenue - 00

Account #	Revenues by Source	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
Charges & Services					
64410	Commercial User Charges	355,684	320,000	360,000	360,000
64415	Wholesale User Charges	4,398	4,500	5,200	5,200
64420	Residential User Charges	844,860	860,000	900,000	900,000
64430	Rural User Charges	564	600	900	900
64460	Inactive Tap User Fees	24,828	25,000	25,000	25,000
64490	Other Charges For Services	7,541	6,500	6,500	6,500
	Subtotal Charges & Services	1,237,875	1,216,600	1,297,600	1,297,600
Income From Investments					
66110	Interest On Investments	5,852	4,500	5,000	5,000
	Subtotal Income From Investments	5,852	4,500	5,000	5,000
Miscellaneous Revenues					
66230	Other Rental	4,250	4,000	4,200	4,200
66410	System Investment Fees	72,300	29,900	25,000	25,000
66570	Other Revenues	16,046	11,000	12,000	12,000
	Subtotal Miscellaneous Revenues	92,596	44,900	41,200	41,200
Total: Sewer Fund		1,336,323	1,266,000	1,343,800	1,343,800

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
32 - Sewer Pretreatment					
12100	Regular Salaries	44,506	46,336	46,342	46,342
12600	Cell Phone Stipend	161	160	320	320
13100	Overtime		209		
14100	Social Security	3,358	3,573	3,570	3,570
14200	Pension Contribution	2,225	2,317	2,317	2,317
15100	Group Insurance	6,203	6,182	6,176	6,176
15300	Worker's Compensation	1,119	1,415	1,285	1,285
	Subtotal Personnel Services	57,572	60,192	60,010	60,010
22100	Operating Materials & Supplies	179	300	400	400
31600	Professional Services	2,440	3,000	3,000	3,000
33100	Travel, Education & Training	1,046	1,000	1,000	1,000
33600	Dues, Memberships, & Subscriptions	50	50	50	50
34300	Electricity	892	937	937	937
35100	Vehicle Equipment Use & Maint.	3,305	3,305	3,305	3,305
35200	Future Vehicle & Eq. Replacement	800	800	917	917
38710	Other Expenses	240	300	300	300
	Subtotal Charges & Services	8,952	9,692	9,909	9,909
46200	Equipment				
	Subtotal Capital Outlay	0	0	0	0
	Total: Sewer Pretreatment	<u>66,524</u>	<u>69,884</u>	<u>69,919</u>	<u>69,919</u>
33 - Miscellaneous Sewer Extensions					
24400	Construction Materials & Supplies	14,227	5,602	150,000	150,000
31600	Professional Services			10,000	10,000
	Subtotal Materials & Supplies	14,227	5,602	160,000	160,000
	Total: Miscellaneous Sewer Ext.	<u>14,227</u>	<u>5,602</u>	<u>160,000</u>	<u>160,000</u>
34 - Sewer Collection					
12100	Regular Salaries	84,348	84,069	73,868	73,868
13100	Overtime	1,328	3,000	3,000	3,000
14100	Social Security	6,348	6,661	5,880	5,880
14200	Pension Contribution	4,191	4,203	3,693	3,693
15100	Group Insurance	13,624	13,519	11,724	11,724
15300	Worker's Compensation	1,221	1,546	2,049	2,049
	Subtotal Personnel Services	111,060	112,998	100,215	100,215

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
22100	Operating Materials & Supplies	10,960	7,500	7,500	7,500
22800	Uniforms & Protective Clothing	283	200	200	200
24200	Repair Parts & Materials	4,739	5,000	4,500	4,500
31300	Maintenance Agreement	1,200	1,200	1,200	1,200
31600	Professional Services	362	1,000	1,000	1,000
33100	Travel, Education & Training	200	200	200	200
34100	Telephone	2,795	1,050	4,000	4,000
34200	Natural Gas	669	1,000	670	670
34300	Electricity	5,958	4,315	6,390	6,390
35100	Vehicle & Equipment Use & Maint.	31,560	31,560	31,560	31,560
35200	Future Vehicle & Eq. Replacement	15,700	15,700	15,860	15,860
35300	Repairs & Maintenance		104		
37100	Lease Expense		913		
38710	Other Expenses	50	200	50	50
	Subtotal Charges & Services	<u>74,476</u>	<u>69,942</u>	<u>73,130</u>	<u>73,130</u>
46200	Equipment	<u>13,451</u>	<u>8,260</u>	<u>10,000</u>	
	Subtotal Capital Outlay	<u>13,451</u>	<u>8,260</u>	<u>10,000</u>	<u>0</u>
	Total: Sewer Collection	<u><u>198,987</u></u>	<u><u>191,200</u></u>	<u><u>183,345</u></u>	<u><u>173,345</u></u>
36 - Sewer Plant Operations					
12100	Regular Salaries	198,638	194,252	183,550	183,550
12600	Cell Phone Stipend	442	440	1,080	1,080
13100	Overtime	138	500	500	500
14100	Social Security	13,702	14,932	14,162	14,162
14200	Pension Contribution	9,275	9,713	9,178	9,178
15100	Group Insurance	38,644	43,266	41,107	41,107
15300	Worker's Compensation	822	1,041	2,866	2,866
	Subtotal Personnel Services	<u>261,661</u>	<u>264,144</u>	<u>252,443</u>	<u>252,443</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
22100	Operating Materials & Supplies	6,522	5,000	5,000	5,000
22200	Chemicals & Lab Supplies	17,811	27,000	25,000	25,000
22800	Uniforms & Protective Clothing	187	842	540	540
24200	Repair Parts & Materials	7,284	8,000	8,000	8,000
25100	Gas & Diesel	1,420	3,000	2,000	2,000
25300	Oil & Lubricants	949	1,740	1,720	1,720
31600	Professional Services	7,828	12,000	15,000	15,000
31820	Discharge Permits	6,563	7,000	7,000	7,000
33100	Travel, Education & Training	393	500	1,000	1,000
33600	Dues, Memberships, & Subscriptions	609	600	600	600
34100	Telephone	2,295	2,600	2,500	2,500
34200	Natural Gas			15,000	15,000
34300	Electricity	91,531	100,000	75,000	75,000
34400	Trash Collections	900	900	1,000	1,000
34500	Water Service	2,325	3,000	3,200	3,200
34600	Sewer Service	282	282	300	300
34900	Alarm Systems		700	440	440
35100	Vehicle & Equipment Use & Maint.	4,200	4,200	4,200	4,200
35200	Future Vehicle & Eq. Replacement	10,012	10,012	10,508	10,508
35300	Repairs & Maintenance	20,202	5,700	8,700	8,700
36500	Medical Services	25		25	25
38500	IT	62	50	50	50
38710	Other Expenses	36	500	500	500
	Subtotal Charges & Services	181,436	193,626	187,283	187,283
46200	Equipment	1,629	25,000	25,000	25,000
	Subtotal Capital Outlay	1,629	25,000	25,000	25,000
	Total: Sewer Plant Operations	444,726	482,770	464,726	464,726

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
38 - Plant Expansion					
31600	Professional Services	679,191	200,000	500,000	
	Subtotal Charges & Services	679,191	200,000	500,000	0
	Total: Flood Control	<u>679,191</u>	<u>200,000</u>	<u>500,000</u>	<u>0</u>
39 - Sewer Administration & General					
31100	Liability Insurance	12,056	14,175	13,322	13,322
31410	Accounting & Administration Fee	85,000	85,000	78,269	78,269
31430	Franchise Tax Equivalents	59,033	60,505	64,555	64,555
31200	Postage			4,600	4,600
32200	Advertising		100	25	25
33100	Travel, Education & Training	396	1,000	400	400
33600	Dues, Memberships & Subscriptions	326	666	500	500
34100	Telephone	234	225	225	225
38400	Donations & Contributions	10,000	10,000	10,000	10,000
38500	IT	367	250	250	250
38710	Other Expenses	2,890	3,200	3,200	3,200
38720	Insurance Deductible	4,666	2,475	2,200	2,200
	Subtotal Charges & Services	174,968	177,596	177,546	177,546
	Total: Sewer Admin. & General	<u>174,968</u>	<u>177,596</u>	<u>177,546</u>	<u>177,546</u>
90 - Sewer Fund Non-Departmental					
38910	Principal Payments	50,982	90,262	93,452	96,754
38920	Interest Expense	96,395	84,055	80,864	77,562
	Subtotal Prin. & Int. Charges	147,377	174,317	174,316	174,316
	Total: Sewer Non-Departmental	<u>147,377</u>	<u>174,317</u>	<u>174,316</u>	<u>174,316</u>
95 - Transfers To Other Funds					
39002	Transfer to General Fund			100,000	100,000
39048	Transfer to Golf Course Fund			100,000	100,000
	Total: Transfers to Other Funds	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>200,000</u>
Total: Sewer Fund		<u>1,726,000</u>	<u>1,301,369</u>	<u>1,929,851</u>	<u>1,419,851</u>

Water Fund

	<u>Estimated 2013</u>	<u>Budget 2014</u>	<u>Estimated 2015</u>
Working Capital	2,058,364	2,244,481	2,044,947
Revenues:			
Charges & Services	1,928,500	2,055,800	2,056,000
Income from Investments	3,250	3,000	3,000
Miscellaneous	<u>32,550</u>	<u>28,250</u>	<u>31,250</u>
Total Revenue =	1,964,300	2,087,050	2,090,250
Expenditures:			
Personnel	513,563	425,048	425,048
Charges & Services	1,161,120	1,156,536	1,156,546
Capital Outlay	103,500	250,000	250,000
Transfers to Other Funds	<u>0</u>	<u>455,000</u>	<u>455,000</u>
Total Expenditures =	1,778,183	2,286,584	2,286,594
Working Capital	2,244,481	2,044,947	1,848,604

2014 Water Fund Budget

Summary:

The City of Delta Water department provides water service to residential, commercial, industrial and wholesale customers which equates to approximately 80% of Delta's population.

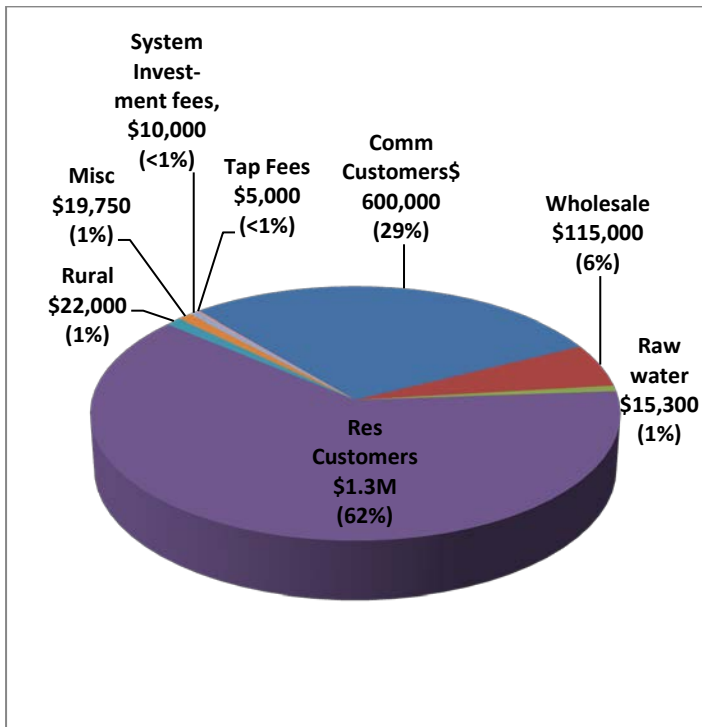
2013 Highlights:

- Replacement of ¾ mile of small diameter and aging waterlines.
- Installation of chlorine booster pump station in North Delta

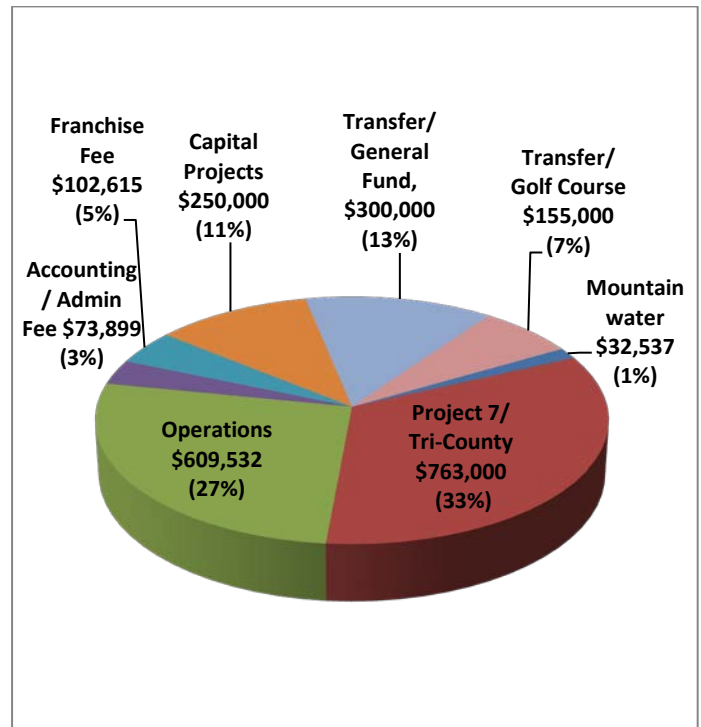
2014 Highlights:

- 8% increase in rates for Commercial/Industrial customers
- 7% increase in rates for Residential customers

Revenue Breakdown \$2,087,050



Expense Breakdown \$2,286,583



Key Indicators:

	2010	2011	2012	2013**	National Avg.
Water Purchased*	512,409,000	501,342,000	541,178,000	489,338,000	N/A
Water sold*	457,799,000	461,254,000	494,019,000	427,456,000	N/A
% water loss	10.66%	8.00%	8.71%	12.65%	14%

*gallons

** Estimated

Water Fund - 45
Revenue - 00

Account #	Revenues by Source	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
Charges & Services					
64410	Commercial User Charges	579,326	540,000	600,000	600,000
64415	Wholesale User Charges	113,349	105,000	115,000	115,000
64416	Raw Water	39,590	40,000	15,300	15,500
64417	Tri County Augmentation	2,875			
64420	Residential User Charges	1,201,938	1,220,000	1,300,000	1,300,000
64430	Rural User Charges	20,556	20,000	22,000	22,000
64490	Other Charges For Services	7,846	3,500	3,500	3,500
	Subtotal Charges & Services	<u>1,965,480</u>	<u>1,928,500</u>	<u>2,055,800</u>	<u>2,056,000</u>
Income From Investments					
66110	Interest On Investments	4,563	3,250	3,000	3,000
	Subtotal Income From Investments	<u>4,563</u>	<u>3,250</u>	<u>3,000</u>	<u>3,000</u>
Miscellaneous Revenues					
66230	Other Rental	750	750	750	750
66410	System Investment Fees	39,000	16,500	10,000	10,000
66411	Water Tapping Fee	7,400	2,800	5,000	5,000
66520	Sale Of Supplies & Materials		500	500	500
66570	Other Revenues	18,306	12,000	12,000	15,000
	Subtotal Miscellaneous Revenues	<u>65,456</u>	<u>32,550</u>	<u>28,250</u>	<u>31,250</u>
Total: Water Fund		<u><u>2,035,499</u></u>	<u><u>1,964,300</u></u>	<u><u>2,087,050</u></u>	<u><u>2,090,250</u></u>

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
41 - Source Of Supply					
22100	Operating Materials & Supplies		123	234	234
24200	Repair Parts & Materials	1,198	2,850	4,500	4,500
31600	Professional Services	2,450	1,100	3,000	3,000
31970	Tri-County (Dallas) Contract	311,222	311,220	313,000	313,000
33600	Dues, Memberships & Subscriptions	7,224	7,900	8,000	8,000
35100	Vehicle & Equipment Use & Maint.	11,250	11,250	11,250	11,250
35200	Future Vehicle & Eq. Replacement	5,800	5,800	5,553	5,553
46300	Water Shares	66,000			
	Subtotal Charges & Services	405,144	340,243	345,537	345,537
	Total: Source Of Supply	<u>405,144</u>	<u>340,243</u>	<u>345,537</u>	<u>345,537</u>
43 - Water Treatment					
31600	Professional Services	460,001	450,000	450,000	450,000
	Subtotal Charges & Services	460,001	450,000	450,000	450,000
	Total: Water Treatment	<u>460,001</u>	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>
44 - Pumping Stations					
34300	Electricity	4,388	4,500	4,500	4,500
	Subtotal Charges & Services	4,388	4,500	4,500	4,500
	Total: Pumping Stations	<u>4,388</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
46 - Transmission & Distribution					
12100	Regular Salaries	347,553	346,965	285,843	285,843
12300	Other Compensation		5,862		
12600	Cell Phone Stipend	281	440	440	440
13100	Overtime	8,746	12,000	12,000	12,000
14100	Social Security	26,933	27,943	22,818	22,818
14200	Pension Contribution	17,359	17,348	14,292	14,292
15100	Group Insurance	79,306	93,511	79,440	79,440
15300	Worker's Compensation	7,501	9,494	10,214	10,214
	Subtotal Personnel Services	487,679	513,563	425,048	425,048

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
22100	Operating Materials & Supplies	12,498	13,000	13,000	13,000
22800	Uniforms & Protective Clothing	343	343	343	343
24200	Repair Parts & Materials	30,566	40,000	40,000	40,000
24600	Asphalt & Other Surfacing	534		500	500
31300	Maintenance Agreement	2,731	4,200	4,200	4,200
31600	Professional Services	2,312	1,000	1,000	1,000
33100	Travel, Education & Training	1,006	700	700	700
33600	Dues, Memberships & Subscriptions	192	200	200	200
35100	Vehicle Equipment Use & Maint.	73,250	73,250	73,250	73,250
35200	Future Vehicle & Eq. Replacement	21,155	21,155	25,244	25,244
35300	Repairs & Maintenance	5,988	1,000	1,000	1,000
36500	Medical Services	288	300	300	300
38500	IT	62	50	50	50
38710	Other Expenses	610	609	100	100
	Subtotal Charges & Services	151,535	155,807	159,887	159,887
43200	Improvements Other Than Buildings				
46200	Equipment	22,915	3,500		
	Subtotal Capital Outlay	22,915	3,500	0	0
	Total: Transmission & Distribution	<u>662,129</u>	<u>672,870</u>	<u>584,935</u>	<u>584,935</u>
49 - Administration & General					
31100	Liability Insurance	8,023	9,484	8,863	8,863
31410	Accounting & Administration Fee	100,000	100,000	73,899	73,899
31430	Franchise Tax Equivalents	93,226	96,250	102,615	102,625
31600	Professional Services	1,617	1,300	1,300	1,300
32000	Postage			7,500	7,500
33100	Travel, Education & Training	284	1,521	700	700
33600	Dues, Memberships, & Subscriptions	249	250	250	250
34100	Telephone	973	915	915	915
34500	Water Service	275	200	220	220
35200	Future Vehicle & Eq. Replacement	300	300		
38710	Other Expenses	40	350	350	350
38720	Insurance Deductible				
	Subtotal Charges & Services	204,987	210,570	196,612	196,622
	Total: Water Admin. & General	<u>204,987</u>	<u>210,570</u>	<u>196,612</u>	<u>196,622</u>

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
50 - Miscellaneous Water Projects					
24400	Construction Materials & Supplies	23,073	100,000	200,000	200,000
31600	Professional Services			50,000	50,000
	Subtotal Capital Outlay	23,073	100,000	250,000	250,000
	Total: Miscellaneous Water Projects	<u>23,073</u>	<u>100,000</u>	<u>250,000</u>	<u>250,000</u>
95 - Transfers To Other Funds					
39002	Transfer to General Fund			300,000	300,000
39048	Transfer to Golf Course Fund			155,000	155,000
	Total: Miscellaneous Water Projects	<u>0</u>	<u>0</u>	<u>455,000</u>	<u>455,000</u>
Total: Water Fund		<u>1,759,722</u>	<u>1,778,183</u>	<u>2,286,584</u>	<u>2,286,594</u>

Refuse Fund

	Estimated 2013	Budget 2014	Estimated 2015
Working Capital	<u>1,187,303</u>	<u>1,195,828</u>	<u>1,156,071</u>
Revenues:			
Charges & Services	607,900	673,000	673,000
Income from Investments	1,650	1,600	1,600
Miscellaneous	<u>7,400</u>	<u>8,000</u>	<u>8,080</u>
Total Revenue =	616,950	682,600	682,680
Expenditures:			
Personnel	146,942	147,308	147,308
Charges & Services	311,483	375,050	375,050
Transfers to Other Funds	<u>150,000</u>	<u>200,000</u>	<u>160,000</u>
Total Expenditures =	608,425	722,358	682,358
Working Capital	1,195,828	1,156,071	1,156,393

2014 Refuse Fund Budget

Summary:

The City of Delta Refuse Fund provides trash collection service to residential, commercial, industrial and wholesale customers which equates to approximately 65% of Delta's population.

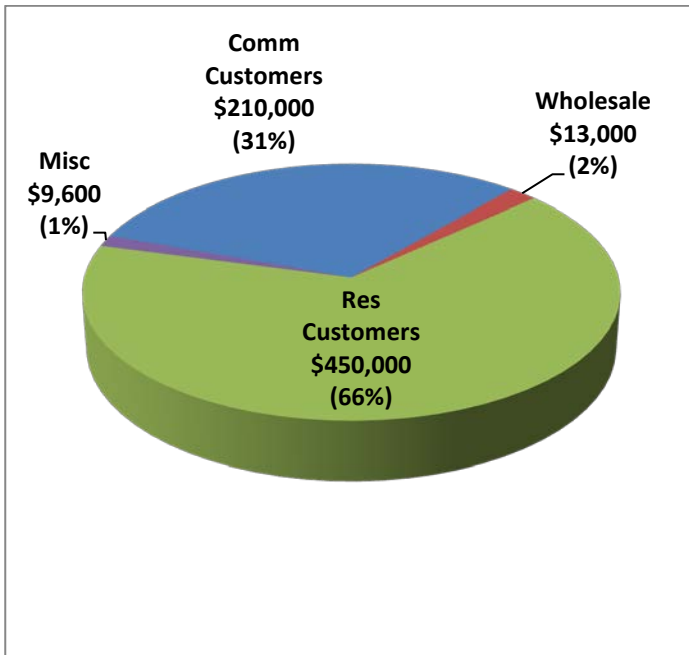
2013 Highlights:

- Replaced the oldest collection truck

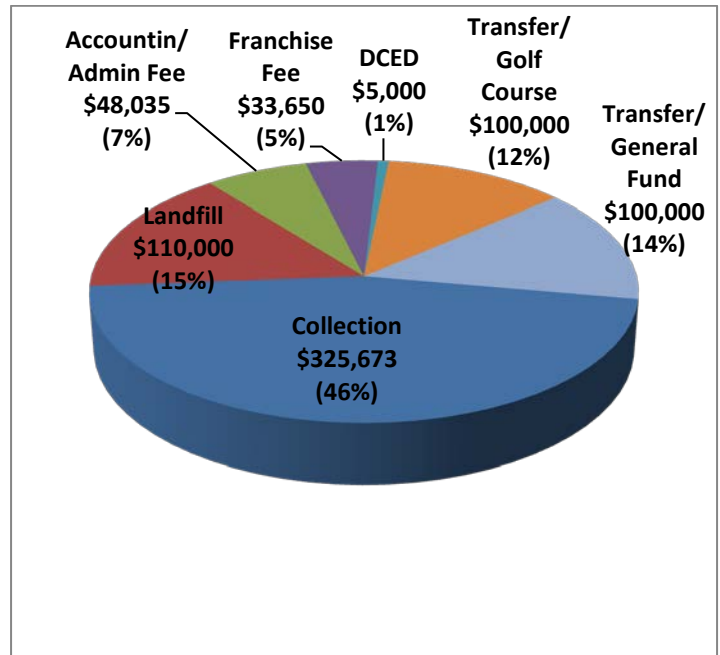
2014 Highlights:

- 4% increase in rates for Commercial/Industrial customers
- 13% increase in rates for Residential customers

Revenue Breakdown \$682,600



Expense Breakdown \$722,358



Key Indicators:

	2010	2011	2012	2013*
Tons of trash hauled	4,898	4,583	4,559	4,377
Number of trips to landfill	503	479	470	453
Total cost	\$117,505	\$109,936	\$106,306	\$109,435

*Estimated

Refuse Fund - 47
Revenue - 00

Account #	Revenues by Source	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
Charges & Services					
64410	Commercial User Charges	222,956	200,000	210,000	210,000
64415	Wholesale User Charges	12,300	12,900	13,000	13,000
64420	Residential User Charges	383,377	395,000	450,000	450,000
	Subtotal Charges & Services	<u>618,633</u>	<u>607,900</u>	<u>673,000</u>	<u>673,000</u>
Income From Investments					
66110	Interest On Investments	2,911	1,650	1,600	1,600
	Subtotal Income From Investments	<u>2,911</u>	<u>1,650</u>	<u>1,600</u>	<u>1,600</u>
Miscellaneous Revenues					
66570	Other Revenues	12,592	7,400	8,000	8,080
67702	Transfer From General Fund	95,500			
	Subtotal Miscellaneous Revenues	<u>108,092</u>	<u>7,400</u>	<u>8,000</u>	<u>8,080</u>
Total: Refuse Fund		<u><u>729,636</u></u>	<u><u>616,950</u></u>	<u><u>682,600</u></u>	<u><u>682,680</u></u>

Refuse Fund - 47
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
31 - Trash Collection					
12100	Regular Salaries	104,379	102,870	102,527	102,527
12600	Cell Phone Stipend	281	280	280	280
13100	Overtime	1,561	1,500	1,500	1,500
14100	Social Security	7,738	8,005	7,979	7,979
14200	Pension Contribution	5,150	5,144	5,126	5,126
15100	Group Insurance	25,577	25,473	25,848	25,848
15300	Worker's Compensation	2,901	3,670	4,047	4,047
	Subtotal Personnel Services	147,587	146,942	147,308	147,308
22100	Operating Materials & Supplies	16,425	100	2,000	2,000
22800	Uniforms & Protective Clothing			100	100
31100	Liability Insurance	1,397	1,652	1,545	1,545
31410	Accounting & Administration Fee	7,000	7,000	48,035	48,035
31430	Franchise Tax Equivalents	29,938	30,395	33,650	33,650
32100	Postage			2,400	2,400
35100	Vehicle & Equipment Use & Maint.	90,000	85,000	85,000	85,000
35200	Future Vehicle & Eq. Replacement	72,286	72,286	87,270	87,270
36500	Medical Services	38	50	50	50
38300	Trash Dumping Fees	109,315	110,000	110,000	110,000
38400	Donations & Contributions	5,000	5,000	5,000	5,000
38720	Insurance Deductible				
	Subtotal Charges & Services	331,399	311,483	375,050	375,050
	Total: Trash Collection	<u>478,986</u>	<u>458,425</u>	<u>522,358</u>	<u>522,358</u>
95 - Transfers To Other Funds					
39002	Transfer To General Fund	100,000	150,000	100,000	100,000
39048	Transfer To Golf Course Fund			100,000	60,000
	Total: Transfers To Other Funds	<u>100,000</u>	<u>150,000</u>	<u>200,000</u>	<u>160,000</u>
Total: Refuse Fund		<u>578,986</u>	<u>608,425</u>	<u>722,358</u>	<u>682,358</u>

Golf Course Fund

	Estimated <u>2013</u>	Budget <u>2014</u>	Estimated <u>2015</u>
Working Capital	1,309	480	5
Revenues:			
Charges & Services	441,243	567,100	567,100
Transfers From Other Funds	<u>446,000</u>	<u>355,000</u>	<u>315,000</u>
Total Revenue =	887,243	922,100	882,100
Expenditures:			
Personnel	298,108	321,646	321,646
Charges & Services	440,090	447,708	412,623
Capital Outlay	4,200	7,500	0
Debt Service	<u>145,674</u>	<u>145,722</u>	<u>145,698</u>
Total Expenditures =	888,072	922,576	879,967
Working Capital	480	5	2,138

2014 Golf Course Fund Budget

Summary:

The Golf Course Fund includes operations and maintenance of Devil's Thumb Golf Course; 18 hole municipal course servicing Delta County, the Western Slope and out of state golfers.

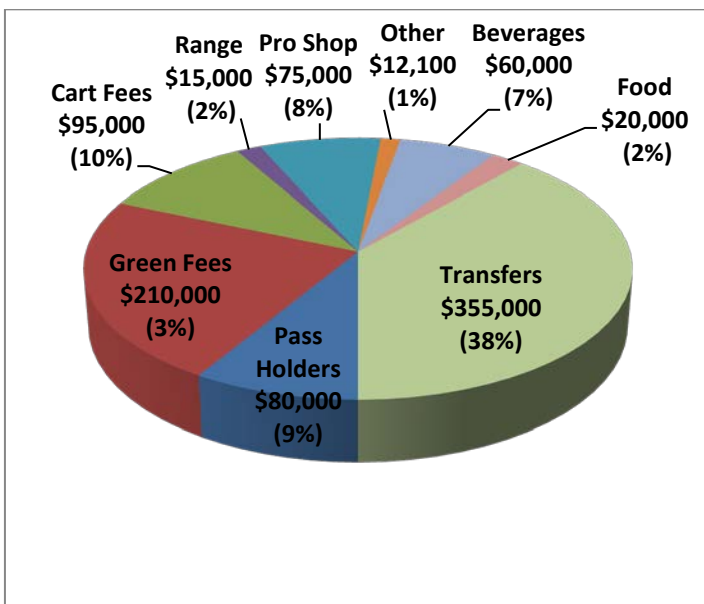
2013 Highlights:

- Ranked #7 "Best Courses to Play" by Golf week Magazine
- Implemented of zip code tracking
- Increased tournament participation
- Gained control of fairy ring on golf course greens
- Reduction in total rounds played (associated with fewer "good weather" days)

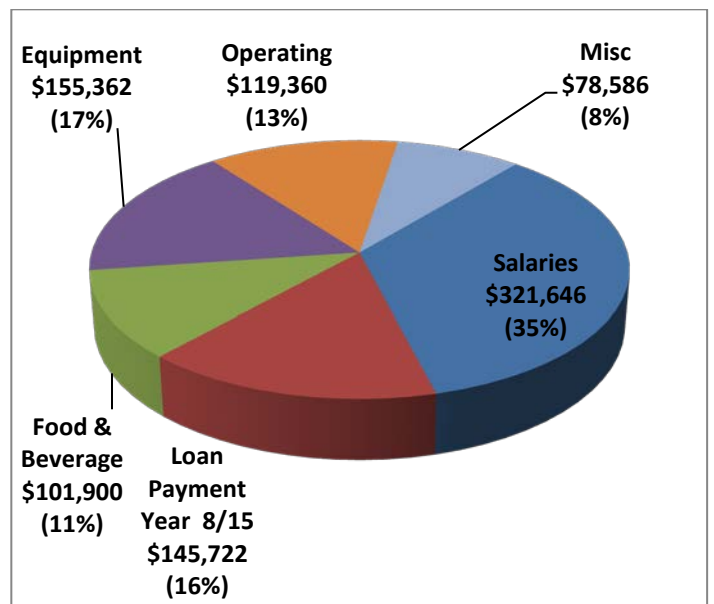
2014 Highlights:

- Creation of a 3-5 Strategic Plan
- Focus on data collection and analysis
- Reduced transfers from City Utility Funds

Revenue Breakdown \$922,100



Expense Breakdown \$922,576



	2014
Total rounds played	Benchmark being established
Revenue per round played	Benchmark being established
Good weather days	Benchmark being established
Revenue per good weather days	Benchmark being established
Percent is golfers outside Delta County	Benchmark being established
Highest third party state wide ranking	Benchmark being established
Net food and beverage profit	Benchmark being established
Total transfer required	Benchmark being established

Golf Course Fund - 48
Revenue - 00

Account #	Revenues by Source	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
Golf Course Revenue					
64609	Memberships	74,632	70,000	80,000	80,000
64610	Green Fees	210,397	190,000	210,000	210,000
64611	Cart Rental	97,453	80,000	95,000	95,000
64613	Driving Range	12,943	11,000	15,000	15,000
64614	Pro shop	77,870	70,000	75,000	75,000
64616	Lessons	2,783	800	5,000	5,000
64677	School Programs		2,500	2,500	2,500
66230	Other Rental	123	20	2,100	2,100
66275	Snack Bar Rental	6,600	3,975		
66300	Beverages		8,448	60,000	60,000
66305	Food		4,500	20,000	20,000
66460	Donations			2,500	2,500
66570	Other Revenues	5,099			
	Subtotal Golf Course	487,900	441,243	567,100	567,100
Other Financing Sources					
67742	Transfer From Sewer			100,000	100,000
67745	Transfer From Water			155,000	155,000
67747	Transfer From Refuse			100,000	60,000
67741	Transfer From ML&P	427,597	446,000		
	Total Subsidies	427,597	446,000	355,000	315,000
Total - Golf Course Fund		915,497	887,243	922,100	882,100

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
40 - Operations Expenses					
12100	Salaries	92,262	92,364	94,994	94,994
12200	Part-Time Salaries	60,706	58,500	60,000	60,000
12600	Cell Phone Stipend	562	560	560	560
13100	Overtime	941	825	1,000	1,000
14100	Social Security & Medicare	11,723	11,647	11,976	11,976
14200	Pension Contributions	4,545	4,618	4,750	4,750
15100	Group Insurance	21,443	21,351	21,714	21,714
15300	Worker's Compensation	5,307	6,716	5,638	5,638
15400	Unemployment	7,109	500	1,500	1,500
	Subtotal Personnel	204,598	197,081	202,132	202,132
22100	Operating Materials & Supplies	18,501	19,391	16,000	13,000
22200	Chemicals & Lab Supplies	29,749	36,000	40,000	30,000
31100	Liability Insurance	6,562	8,069	7,554	7,554
31350	Trees & Landscaping			1,500	
31600	Professional Services	875	1,280	2,000	1,500
32200	Advertising & Legal Notices		153		
33100	Travel, Education, & Training	820	179	650	250
33600	Dues, Memberships, & Subscriptions	500	500	600	500
34100	Telephone	400	750	750	750
34200	Natural Gas	3,024	4,600	4,600	4,600
34300	Electricity	14,506	11,000	12,000	12,000
34400	Trash Collections	1,200	1,200	750	750
34500	Water	30,088	31,000	6,000	6,000
35100	Vehicle & Equipment Usage	65,000	65,000	65,000	65,000
35200	Future Vehicle & Eq. Replacement	44,400	57,000	80,147	80,147
35300	Repairs & Maintenance	3,163	7,500	3,250	3,250
36500	Medical Services	594	550	550	500
37100	Lease Expense	30,185	27,863	6,965	
	Subtotal Charges & Services	249,567	272,035	248,316	225,801
42100	Buildings & Improvements				
46200	Equipment				
	Subtotal Capital Outlay	0	0	0	0
Total- Operations Expenses		<u>454,165</u>	<u>469,116</u>	<u>450,448</u>	<u>427,933</u>

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
41 - Clubhouse					
12100	Salaries	42,615	39,939	39,936	39,936
12200	Part-Time Salaries	43,133	40,000	57,000	57,000
12600	Cell Phone Stipend	562	560	560	560
13100	Overtime	180	198	1,000	1,000
14100	Social Security & Medicare	6,381	6,173	7,535	7,535
14200	Pension Contributions	1,965	1,997	1,997	1,997
15100	Group Insurance	7,403	7,324	7,315	7,315
15300	Worker's Compensation	3,820	4,835	4,171	4,171
	Subtotal Personnel	106,059	101,026	119,514	119,514
22100	Operating Materials & Supplies	13,011	9,000	11,000	9,000
22400	Pro-Shop Supplies	58,421	59,000	50,000	45,000
22425	Food Supplies		2,000	13,330	13,330
22450	Beverage Supplies		3,000	38,570	38,750
31100	Liability Insurance	8,805	10,059	9,382	9,382
31300	Maintenance Agreement	2,065	1,500	1,500	1,500
31600	Professional Services	20,652	3,009	3,000	3,000
32200	Advertising & Legal Notices	14,590	20,000	25,000	20,000
33100	Travel, Education, & Training	2,275	2,300	3,000	2,500
33600	Dues, Memberships, & Subscriptions	972	1,155	1,300	1,000
34100	Telephone	1,010	700	750	750
34200	Natural Gas	7,008	7,500	6,500	6,500
34300	Electricity	11,412	10,000	11,000	11,000
34500	Water	483	750	750	800
35300	Repairs & Maintenance	4,035	4,259	1,000	1,000
36500	Medical Services	594	220	500	500
37200	Lease Expense - Cart	47,999	7,384		
38100	Bank Charges	7,237	6,000	7,250	7,250
38500	IT	1,445	560	560	560
38710	Other Expenses	5,809	4,659		
	Subtotal Charges & Services	207,823	153,055	184,392	171,822
42100	Buildings & Improvements	1,395	4,200	4,000	
46200	Equipment			3,500	
	Subtotal Capital Outlay	1,395	4,200	7,500	0
Total- Clubhouse		<u>315,277</u>	<u>258,281</u>	<u>311,406</u>	<u>291,336</u>

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
68 - Administration & General					
31410	Accounting & Administration Fee	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	Subtotal Charges & Services	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	Total- Administration & General	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>
90 - Golf Course Bond Costs					
38910	Principal Payments	<u>71,595</u>	<u>75,110</u>	<u>78,613</u>	<u>82,205</u>
38920	Interest Expense	<u>74,940</u>	<u>70,564</u>	<u>67,109</u>	<u>63,493</u>
	Subtotal Golf Course Bond Costs	<u>146,535</u>	<u>145,674</u>	<u>145,722</u>	<u>145,698</u>
Total - Golf Course Fund		<u><u>930,977</u></u>	<u><u>888,072</u></u>	<u><u>922,576</u></u>	<u><u>879,967</u></u>

Perpetual Care Fund

	Estimated 2013	Budget 2014	Estimated 2015
Fund Balance	<u>28,510</u>	<u>31,010</u>	<u>33,510</u>
Revenues:			
Cemetery Lots	<u>2,500</u>	<u>3,500</u>	<u>3,500</u>
Total Revenue =	2,500	3,500	3,500
Expenditures:			
Capital Outlay	<u>0</u>	<u>1,000</u>	<u>1,000</u>
Total Expenditures =	0	1,000	1,000
Fund Balance	31,010	33,510	36,010

Perpetual Care Fund - 51
Revenue - 00

Account #	Revenues By Source	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
64520	Cemetery Lots	<u>4,900</u>	<u>2,500</u>	<u>3,500</u>	<u>3,500</u>
		4,900	2,500	3,500	3,500
Total - Perpetual Care Fund		<u><u>4,900</u></u>	<u><u>2,500</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>

Perpetual Care Fund - 51

Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
33 - Cemetery					
49100	Cemetery Lots			1,000	1,000
	Subtotal Capital Outlay	0	0	1,000	1,000
Total - Perpetual Care		0	0	1,000	1,000

Internal Service Fund

	<u>Estimated 2013</u>	<u>Budget 2014</u>	<u>Estimated 2015</u>
Working Capital	974,458	806,476	855,881
Revenues:			
Charges & Services	1,044,490	1,080,239	1,080,239
Income from Investments	1,500	2,000	2,000
Miscellaneous	<u>37,490</u>	<u>8,000</u>	<u>8,000</u>
Total Revenue =	1,083,480	1,090,239	1,090,239
Expenditures:			
Personnel	296,391	258,812	258,811
Charges & Services	443,367	480,822	480,822
Capital Outlay	<u>511,704</u>	<u>301,200</u>	<u>301,200</u>
Total Expenditures =	1,251,462	1,040,834	1,040,833
Working Capital	806,476	855,881	905,287

2014 Internal Service Fund Budget

Summary:

Internal service provides services such as purchasing, selling of City assets, maintenance and repair for all City owned equipment, government buildings and vehicles. Internal Services is working to maintain our current facilities at an acceptable level while starting to develop a long range plan for all of the City facilities.

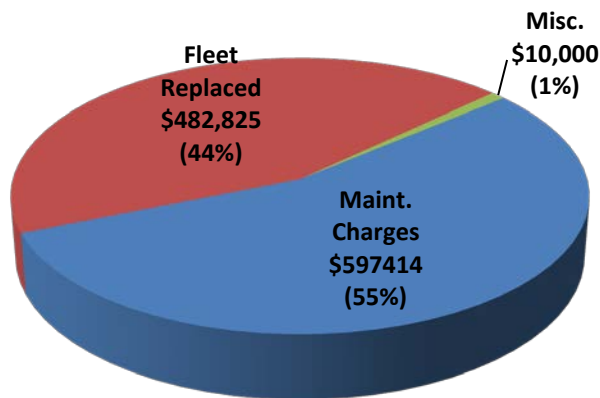
2013 Highlights:

- Replacement of \$511,704 of fleet equipment lease
- Replaced golf cart fleet with gas models (owned not leased)
- Remodel Conference room at City Hall
- Started utilizing the State of Colorado Travel Management program for travel, vehicle rental and fuel purchasing

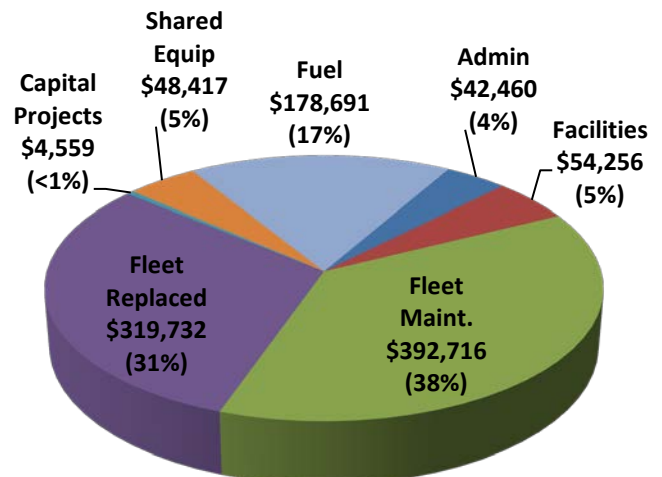
2014 Highlights:

- Replace \$74,000 of fleet equipment and \$226,000 in vehicles
- More long range assessments and planning of City facilities
- Payoff the last Golf Course equipment lease and bring all golf equipment into the Internal Service

Revenue Breakdown \$1,090,239



Expense Breakdown \$1,040,834



Key Indicators:

	2013
Annual savings on fuel	\$13,000-\$17,000
Maintenance cost per mile	Benchmark being established
Percentage of retired vehicles exceeding expected life	Benchmark being established
Average savings on self performed maintenance	Benchmark being established
Customer service satisfaction	Benchmark being established

Internal Service Fund - 71
Revenue - 00

Account #	Revenues by Source	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
	Charges & Services				
64730	Equipment Maintenance Services	583,833	599,609	597,414	597,414
64740	Equipment Replacement Charges	420,906	444,881	482,825	482,825
	Subtotal Charges & Services	1,004,739	1,044,490	1,080,239	1,080,239
	Income From Investments				
66110	Interest On Investments	1,504	1,500	2,000	2,000
	Subtotal Income From Investments	1,504	1,500	2,000	2,000
	Miscellaneous Revenues				
66520	Sale Of Supplies & Materials	197	500	3,000	3,000
66570	Other Revenue	1,221			
67210	Sale Of Assets	17,750	36,990	5,000	5,000
67220	Insurance Recoveries	7,785			
	Subtotal Miscellaneous Revenues	26,953	37,490	8,000	8,000
Total: Internal Service Fund		1,033,196	1,083,480	1,090,239	1,090,239

Internal Service Fund - 71 **Expenditures**

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
62 - Service Facility					
12100	Regular Salaries	219,895	226,910	199,763	199,763
12600	Cell Phone Stipend	281	280	280	280
13100	Overtime		250	400	400
14100	Social Security	16,424	17,399	15,334	15,334
14200	Pension Contribution	10,836	11,346	9,988	9,988
15100	Group Insurance	33,193	36,760	27,480	27,480
15300	Worker's Compensation	2,722	3,446	5,566	5,566
	Subtotal Personnel Services	283,351	296,391	258,812	258,811
22100	Operating Materials & Supplies	30,046	25,000	28,000	28,000
22800	Uniforms & Protective Clothing	401	221	230	230
25100	Gas & Diesel	183,361	160,000	170,000	170,000
25300	Oil & Lubricants	8,760	9,538	9,800	9,800
25400	Tires, Batteries, & Accessories	29,726	15,000	24,000	24,000
31100	Liability Insurance	1,397	1,652	1,545	1,545
33100	Travel, Education & Training	451	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions	3,713	4,483	4,000	4,000
34100	Telephone	1,803	1,780	1,800	1,800
34200	Natural Gas	4,448	4,600	4,680	4,680
34300	Electricity	10,697	11,000	11,000	11,000
34400	Trash Collection	300	310	310	310
34500	Water Service	117	125	125	125
34600	Sewer Service	282	550	497	497
35100	Vehicle Equipment Use & Maint.	9,650	25,000	25,000	25,000
35200	Future Vehicle & Eq. Replacement	12,000	21,000	21,000	21,000
35310	Fleet Maintenance	113,001	100,000	118,000	118,000
38500	IT	73	50	50	50
38525	IT Supplies		500	500	500
38710	Other Expenses	25	335	500	500
	Subtotal Charges & Services	410,251	382,144	422,037	422,037
42100	Buildings & Improvements			1,200	1,200
	Subtotal Capital Outlay	0	0	1,200	1,200
	Total: Service Facility	<u>693,602</u>	<u>678,535</u>	<u>682,049</u>	<u>682,048</u>

Internal Service Fund - 71
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
65 - Administration & General					
31100	Liability Insurance	19,190	22,665	21,199	21,199
31410	Accounting & Administration Fee	38,000	38,000	33,586	33,586
38710	Other Expenses	1,460	100	1,500	1,500
38720	Insurance Deductible	1,755	458	2,500	2,500
	Subtotal Charges & Services	60,405	61,223	58,785	58,785
	Total: Administration & General	<u>60,405</u>	<u>61,223</u>	<u>58,785</u>	<u>58,785</u>
 70 - Capital Equipment Replacement					
46100	Office Equipment	14,000			
46200	Equipment	76,776	240,860	74,000	74,000
46300	Vehicles	330,011	270,844	226,000	226,000
	Subtotal Capital Outlay	420,787	511,704	300,000	300,000
	Total:				
	Capital Equipment Replacement	<u>420,787</u>	<u>511,704</u>	<u>300,000</u>	<u>300,000</u>
Total: Internal Service Fund		<u>1,174,794</u>	<u>1,251,462</u>	<u>1,040,834</u>	<u>1,040,833</u>

Employee's Dental Ins. Fund

	Estimated <u>2013</u>	Budget <u>2014</u>	Estimated <u>2015</u>
Fund Balance	0	53	206
Revenues:			
Contributions	<u>61,853</u>	<u>59,953</u>	<u>59,953</u>
Total Revenue =	61,853	59,953	59,953
Expenditures:			
Charges & Services	<u>61,800</u>	<u>59,800</u>	<u>59,900</u>
Total Expenditures =	61,800	59,800	59,900
Fund Balance	53	206	259

Employee's Dental Insurance Fund - 72
Revenue - 00

Account #	Revenues by Source	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
Contributions					
66440	Contributions By Employees	10,933	10,826	10,826	10,826
66450	Contributions By City	<u>31,800</u>	<u>33,127</u>	<u>33,127</u>	<u>33,127</u>
	Subtotal Contributions	42,733	43,953	43,953	43,953
Other Financing Sources					
67702	Transfer From General Fund	<u>15,054</u>	<u>17,900</u>	<u>16,000</u>	<u>16,000</u>
	Subtotal Contributions	15,054	17,900	16,000	16,000
Total: Employee's Dental Insurance Fund		<u><u>57,787</u></u>	<u><u>61,853</u></u>	<u><u>59,953</u></u>	<u><u>59,953</u></u>

Employee's Dental Insurance Fund - 72

Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
90 - Non-Departmental					
31700	Administrative & Trustee Fee	10,273	9,800	9,800	9,900
38861	Dental Insurance Claims	<u>50,166</u>	<u>52,000</u>	<u>50,000</u>	<u>50,000</u>
	Subtotal Charges & Services	60,439	61,800	59,800	59,900
Total:					
Employee's Dental Insurance Fund		<u><u>60,439</u></u>	<u><u>61,800</u></u>	<u><u>59,800</u></u>	<u><u>59,900</u></u>

Capital Project Fund

	Estimated 2013	Budget 2014	Estimated 2015
Fund Balance	16,562,253	8,280,371	1,091
Revenues:			
Grants	2,535,471	664,529	0
Investment Income	20,080	4,400	0
Contributions For Construction	250,000	0	0
Other Revenues	925	167,000	0
Other Financing Sources	2,041,934	1,458,066	0
Total Revenue =	4,848,410	2,293,995	0
Expenditures:			
Personnel	56,445	38,121	0
Capital Outlay	13,073,846	10,535,155	0
Total Expenditures =	13,130,291	10,573,276	0
Fund Balance	8,280,371	1,091	1,091

Capital Project Fund - 80
Revenue - 00

Account #	Revenues by Source	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
63331	Grants	525,237	2,535,471	664,529	
66420	Contributions For Construction	101,000	250,000		
66110	Interest on Investments	32,379	20,080	4,400	
66570	Other Revenues	4,812	925	167,000	
67719	Transfer From C.W.C.I. Fund		2,041,934	1,458,066	
	Subtotal Capital Project Revenue	663,428	4,848,410	2,293,995	0
Total: Capital Project Fund		663,428	4,848,410	2,293,995	0

Capital Project Fund - 80
Expenditures

Account #	Expenditure By Department	2012 Actual	2013 Estimated	2014 Budget	2015 Estimated
19 - CWCI Truck Route					
12100	Salaries		44,108	27,573	
12600	Cell Phone Stipend				
13100	Overtime		573	200	
14100	Social Security & Medicare		3,418	2,124	
14200	Pension Contribution		2,205	1,379	
15100	Group Insurance		5,876	6,196	
15300	Worker's Compensation		265	649	
	Subtotal Personnel Services	<u>0</u>	<u>56,445</u>	<u>38,121</u>	<u>0</u>
31100	Liability Insurance	30,165			
31600	Professional Services	1,317,362	12,967,942	8,390,043	
34100	Telephone		350	350	
42100	Land & Buildings	<u>589,604</u>	<u>105,554</u>	<u>2,144,762</u>	
	Subtotal Capital Outlay	<u>1,937,131</u>	<u>13,073,846</u>	<u>10,535,155</u>	<u>0</u>
90 - Non Departmental					
38715	Tabor Refund				
	Subtotal Transfers To Other Funds		<u>0</u>	<u>0</u>	<u>0</u>
	Total: CWCI Truck Route	<u><u>1,937,131</u></u>	<u><u>13,130,291</u></u>	<u><u>10,573,276</u></u>	<u><u>0</u></u>
Total: Capital Project Fund					
		<u><u>1,937,131</u></u>	<u><u>13,130,291</u></u>	<u><u>10,573,276</u></u>	<u><u>0</u></u>

Debt Service Fund

	Estimated <u>2013</u>	Budget <u>2014</u>	Estimated <u>2015</u>
Fund Balance	1,853,116	1,849,816	1,846,316
Revenues:			
Intergovernmental	387,063	394,546	394,546
Income from Investments	9,000	9,000	9,000
Other Financing Sources	<u>1,379,742</u>	<u>1,372,059</u>	<u>1,371,059</u>
Total Revenue =	1,775,805	1,775,605	1,774,605
Expenditures:			
Debt Service	<u>1,779,105</u>	<u>1,779,105</u>	<u>1,778,105</u>
Total Expenditures =	1,779,105	1,779,105	1,778,105
Fund Balance	1,849,816	1,846,316	1,842,816
Required Reserve	1,852,802	1,852,802	1,852,802

Debt Service Fund - 90
Revenue - 00

Account #	Revenues by Source	2012 Actual	2013 Budget	2014 Budget	2015 Estimated
Intergovernmental Revenues					
63331	Federal Grants (B.A.B.s)	<u>415,749</u>	<u>387,063</u>	<u>394,546</u>	<u>394,546</u>
	Subtotal Intergovernmental Revenues	415,749	387,063	394,546	394,546
Income From Investments					
66110	Interest On Investments	<u>10,616</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
	Subtotal Income Form Investments	10,616	9,000	9,000	9,000
Other Financing Sources					
67719	Transfer From CWCI	<u>1,353,237</u>	<u>1,379,742</u>	<u>1,372,059</u>	<u>1,371,059</u>
	Sub. Other Financing Sources	1,353,237	1,379,742	1,372,059	1,371,059
Total - Debt Service Fund		<u><u>1,779,602</u></u>	<u><u>1,775,805</u></u>	<u><u>1,775,605</u></u>	<u><u>1,774,605</u></u>

Debt Service Fund - 90

Expenditures

Account #	Expenditure by Department	2012 Actual	2013 Budget	2014 Budget	2015 Estimated
19 - CWCI					
38910	Principal	510,000	520,000	520,000	540,000
38920	Interest	<u>1,269,305</u>	<u>1,259,105</u>	<u>1,259,105</u>	<u>1,238,105</u>
	Total: CWCI Debt	<u><u>1,779,305</u></u>	<u><u>1,779,105</u></u>	<u><u>1,779,105</u></u>	<u><u>1,778,105</u></u>
Total: Debt Service Fund		<u><u>1,779,305</u></u>	<u><u>1,779,105</u></u>	<u><u>1,779,105</u></u>	<u><u>1,778,105</u></u>